

Clarence Stephen Babbitt,
Robert Sherman Lewis,
Walter Scott Stewart,
Linwood Irving Noyes,
Alyn Denison Stoddard,
Arthur Knowles Stewart,
Adolf Blunk,
McClellan Ratchford,
Standish Edmund Berry,
Hugh Williamson Rowan,
Edward Prescott Wright,
Edward Columbus Jerome,
Herbert Kuno Schulz,
Robert Elwyn DeMerritt,
Jay Thompson Bell,
James Franklin Powell,
William Dalton Hohenthal,
William Shelter Baxter,
Joseph Hall Van Schoick,
Harry Browne Beale,
Rufus Laurence Nelson,
Henry Lafayette Miller,
James Ralph Lowder,
Frederick Mason Fischer,
Robert Joseph Miskovsky,
Bayard B. Buchanan,
John Thomas Schneider,
Willard Warren Scott,
Curt Paul Richter,
Harold Deas,
Irving LaFetra Arbeely,
Edwin Philip Hart,
Lee Bodenhamer,
Leonard Louis Davis,
Frederick William White, jr.,
Franklin Temple Ingraham,
George Roy Genung,
William Langley Granbery, jr.,
Harold Leo Stiebel,
Gilbert Agnew Hunt,
Webster Fletcher Putnam, jr.,
Merle Halsey Davis,
Frank Simmons Hubbard,
George Berry Dobyns, and
Henry Devries Cassard.

PROVISIONAL APPOINTMENTS, BY TRANSFER, IN THE ARMY.

FIELD ARTILLERY ARM.

First Lieut. Francis Fielding-Reid, Infantry, to be first lieutenant of Field Artillery.
First Lieut. Frederick R. Baker, Infantry, to be first lieutenant of Field Artillery.

INFANTRY ARM.

First Lieut. Charles W. Chalker, Field Artillery, to be first lieutenant of Infantry.

PROVISIONAL APPOINTMENTS, BY PROMOTION, IN THE ARMY.

FIELD ARTILLERY ARM.

To be captains.

First Lieut. Sherman L. Kiser,
First Lieut. Elmer Yeager,
First Lieut. Marvin C. Heyser,
First Lieut. Idus R. McLendon,
First Lieut. Michael J. Fibich,
First Lieut. Sidney G. Brady,
First Lieut. George A. Pollin,
First Lieut. David E. Finkbner, and
First Lieut. Chauncey F. Ruoff.

CORPS OF ENGINEERS.

To be captains.

First Lieut. Herman H. Pohl,
First Lieut. Gerald A. Counts,
First Lieut. Hiram B. Ely,
First Lieut. Kenneth M. Moore,
First Lieut. Charles D. Harris,
First Lieut. Edmond H. Levy, and
First Lieut. Thomas D. Stamps.

To be first lieutenants.

Second Lieut. Herman H. Pohl,
Second Lieut. Gerald A. Counts,
Second Lieut. Hiram B. Ely,
Second Lieut. Kenneth M. Moore,
Second Lieut. Charles D. Harris,

Second Lieut. Edmond H. Levy,
Second Lieut. Thomas D. Stamps,
Second Lieut. Bartley M. Harloe,
Second Lieut. Starr C. Wardrop,
Second Lieut. Girard B. Troland, and
Second Lieut. Llewellyn M. Griffith.

PROMOTIONS IN THE ARMY.

MEDICAL CORPS.

Maj. John B. Huggins to be lieutenant colonel.

COAST ARTILLERY CORPS.

First Lieut. Austin Mc. McDonnell to be captain.
Second Lieut. Austin Mc. McDonnell to be first lieutenant.

VETERINARY CORPS.

To be veterinarians.

Asst. Veterinarian Robert Vans Agnew,
Asst. Veterinarian Richard H. Power,
Asst. Veterinarian Henry W. Peter,
Asst. Veterinarian William P. Hill,
Asst. Veterinarian Jules H. Uri, and
Asst. Veterinarian John A. McKinnon.

HOUSE OF REPRESENTATIVES.

TUESDAY, December 18, 1917.

The House met at 12 o'clock noon.

The Chaplain, Rev. Henry N. Couden, D. D., offered the following prayer:

Father of light and life, justice and mercy, love and liberty, peace and good will, our hearts turn to Thee with inexpressible joy and gratitude at this season of the year; which reminds us of Thine own best gift to the world, through whom Thou didst reveal Thine own heart, and through whom Thou didst impart life more abundantly unto Thy children.

Help us to forgive our transgressors as we hope at last to be forgiven of Thee. Hasten the day, we beseech Thee, when all the nations of the earth shall dwell together in the peace, heralded by the angelic host: "Glory to God in the highest, and on earth, peace, good will toward men."

Let Thy blessing attend the officers, Members, and employees of this House and their respective families as we separate for the holiday season, and bring us together at the appointed time in health, strength, and vigor, that we may do the work Thou hast given us to do, in the spirit of the Lord Jesus Christ, our Master. Amen.

The Journal of the proceedings of yesterday was read and approved.

EXTENSION OF REMARKS.

Mr. LANGLEY. Mr. Speaker—

The SPEAKER. For what purpose does the gentleman rise?
Mr. LANGLEY. Mr. Speaker, I rise to ask unanimous consent to extend my remarks in the RECORD by printing a letter addressed to me by J. H. Wheelwright, president of the Consolidation Coal Co., of Baltimore Md., discussing the coal situation. This is one of the large producing companies of the country, and this letter is one of the best statements of the present situation that it has been my pleasure to hear or read.

The SPEAKER. Is there objection? [After a pause.] The Chair hears none.

The letter is as follows:

THE CONSOLIDATION COAL CO.,
Baltimore, Md., December 14, 1917.

HON. JOHN W. LANGLEY,
House of Representatives, Washington, D. C.

MY DEAR MR. LANGLEY: Coal being the essential of essentials must be produced in sufficient quantity to supply the fuel necessities of the home, the farm, the factories that are engaged in the production of such things as are absolutely necessary for the successful continuation and culmination of this war, the steel mills, the powder mills, the public utilities, the munition plants, the railroads, the steamships, shipyards, by-product, and other plants that can not be shut down or discontinued.

This is an undisputable fact.

The question which is important to impress upon your mind is that this amount of coal is not at present being produced and with this statement accepted as a fact, what is the remedy that should be applied immediately?

First. Soft coal almost without an exception when mined has to be dumped from the miner's car as it comes out of the pit or mine mouth over a tippie direct into a railroad car, and unless there is a railroad car under the tippie the miner's car, which holds about 2 tons, can not be dumped and the mine then and there is compelled to shut down. The 100 or more miners working at that particular mine will then come out, go to their homes, and produce no more coal for that day; so therefore the amount of coal that their labor could and would have produced for that particular day is absolutely lost.

It is perhaps also true that the railroad systems are so crowded with freight that under the present arrangement it is absolutely impossible for them to supply coal cars at mines with sufficient regularity, and in sufficient numbers to produce the coal necessary.

While the United States fuel administrator can and does direct unto whom the coal that is mined should be sent, unless coal is mined in sufficient quantity how will this bring relief when there is not sufficient coal on top of the earth to divide to prevent your people from suffering from cold and your necessary institutions, mills, and factories from shutting down for want of fuel?

This situation has been presented and re-presented and there have been months of pleading but no days of action. Now as it would seem that the Government of the United States is about to take charge of the direction of the transportation companies is it not timely to bring to your attention the fact that these transportation companies must be ordered, and these orders must be universally carried out, to furnish to the coal mines of the United States sufficient railroad cars to take care of the fuel needed for the purposes above specified?

Second. My personal belief is that if this is done we have sufficient man power at the mines to produce the necessary coal. If, however, the coal operators and the coal miners fall in their manifest duty to produce the necessary fuel then give the President of the United States the power to conscript the operators, the coal miners, and take over the coal mines and compel the operators and the coal miners to perform their duty with the same fidelity as is required of the soldier in the trenches who is facing the most powerful and cruel foe that the world has ever known.

We have a large number of coal mines in your State that have not been for months producing the coal they are equipped to produce or had the man power to produce, on account of the failure of the transportation companies to furnish cars, and, of course, unless some real steps are taken the production of these mines and all other mines in your State must necessarily be less on account of the increasing difficulties in the operation of the railroads for the next three or four winter months.

I have, my dear Mr. LANGLEY, given you in the above statement my frank and honest opinion of the situation as I believe it exists to-day.

Very truly, yours,

J. H. WHEELWRIGHT.

MESSAGE FROM THE SENATE.

A message from the Senate, by Mr. Waldorf, its enrolling clerk, announced that the Senate had passed joint resolution and bill of the following titles, in which the concurrence of the House of Representatives was requested:

S. J. Res. 115. Joint resolution providing additional telephone operators for the Senate and House of Representatives; and

S. 1848. An act for the relief of contributors of the Ellen M. Stone ransom fund.

The message also announced that the Senate had passed the following resolution:

Resolved, That the Senate, two-thirds of the Senators present agreeing thereto, agrees to the amendments of the House of Representatives to the joint resolution (S. J. Res. 17) proposing an amendment to the Constitution of the United States.

The message also announced that the Senate had passed without amendment bill of the following title:

H. R. 6967. An act to increase the number of midshipmen at the United States Naval Academy.

REFERENCE OF BILLS.

Mr. RAKER. Mr. Speaker, I ask unanimous consent that H. R. 242, by Mr. RAKER, and H. R. 3371, by Mr. FRENCH, bills to protect the rights of women citizens of the United States to register and vote for Senators of the United States and Members of the House of Representatives, referred to the Committee on Election of President, Vice President, and Representatives in Congress, be referred to the Committee on Woman Suffrage.

Mr. WALSH. Mr. Speaker—

The SPEAKER. For what purpose does the gentleman rise?

Mr. WALSH. Reserving the right to object, I desire to ask the gentleman from California, the chairman of the new committee recently created, if the resolutions conferring the right of suffrage on women should receive favorable consideration by the House would it be necessary for any action to be taken by the House on either of these measures?

Mr. RAKER. Presumably not; and I imagine that would be the attitude of the committee, but they claim jurisdiction, and some parties want to be heard, and the only thing is to give them an opportunity irrespective of what the committee might do; but I would say to the gentleman that when the House passes the constitutional amendment, which it undoubtedly will, I imagine there will be no reason, in fact, it would be hardly probable the committee would report this matter to the House. This, of course, can not be determined now.

Mr. WALSH. There is no intention on the part of the new committee to report in these measures before the constitutional amendment is acted upon?

Mr. RAKER. So far as I am concerned, if I can be of any assistance to the committee, it would be the purpose not to report them into the House until after the woman suffrage matter is disposed of.

Mr. WALSH. Despite that fact, does not the gentleman think it would be better to defer this matter of reference and arranging for hearings upon these measures until action is had upon the national woman suffrage amendment?

Mr. RAKER. That may be all well so far as hearings are concerned.

Mr. CAMPBELL of Kansas. Mr. Speaker—

The SPEAKER. For what purpose does the gentleman rise?

Mr. CAMPBELL of Kansas. To inquire of the bill under consideration, whether it is the suffrage—

Mr. WALSH. Mr. Speaker, if I can not have my question answered in my own time, I shall be obliged to object.

Mr. CAMPBELL of Kansas. I simply asked for information.

The SPEAKER. The Chair supposed the gentleman from Massachusetts was through.

Mr. WALSH. The gentleman from California, Mr. Speaker, was attempting to answer the question I had put.

Mr. RAKER. In answer to the gentleman I will say that I think the jurisdiction ought to be transferred, but, to be perfectly frank with the gentlemen in the House, until that is disposed of—and I believe it will one way or the other on the 10th of January—I do not believe these hearings ought to be had upon those two bills or either of them until the matter is disposed of by the House, but now notwithstanding, in justice to the Committee on Woman Suffrage and the House, jurisdiction ought to be transferred.

The SPEAKER. Does the gentleman from Kansas have anything further to remark?

Mr. CAMPBELL of Kansas. What bill does the gentleman refer to?

Mr. RAKER. The bills I refer to now are H. R. 242 and H. R. 3371, which are practically the same, the latter introduced by Mr. French, of Idaho.

Mr. CAMPBELL of Kansas. For what do these bills provide?

Mr. RAKER. These bills are intended, as parties contend, to give to women the right to vote under the Constitution of the United States for Members of the House and Senate.

Mr. CAMPBELL of Kansas. Without regard to a constitutional amendment?

Mr. RAKER. Yes.

The SPEAKER. The gentleman from California [Mr. RAKER] asks unanimous consent, being authorized by his committee, to rerefer H. R. 242 and H. R. 3371 from the Committee on the Election of the President, Vice President, and Representatives in Congress to the Committee on Woman Suffrage.

Mr. GARD. Will the gentleman yield?

Mr. RAKER. I will.

Mr. GARD. To what committee are these now referred? Will the gentleman state the substance of the bills?

Mr. RAKER. I will. The bill 242 reads as follows. It is short.

Mr. SANFORD. Mr. Speaker, I object.

The SPEAKER. The gentleman from New York objects.

Mr. RAKER. Mr. Speaker, I desire to present the following privileged motion. I am authorized by the Committee on Woman Suffrage to move that H. R. 242 and H. R. 3371, bills to protect the rights of women citizens of the United States to register and vote for Senators of the United States and Members of the House of Representatives, referred to the Committee on Election of President, Vice President, and Representatives in Congress, be rereferred to the Committee on Woman Suffrage.

Mr. RUCKER. Mr. Speaker—

The SPEAKER. For what purpose does the gentleman from Missouri rise?

Mr. RUCKER. To make a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. RUCKER. Is this motion debatable?

The SPEAKER. No.

Mr. RUCKER. I hope it will be lost.

Mr. KITCHIN. Will the gentleman mind withholding that until we get through with these two very important matters that ought to be considered this morning? It could be deferred until these matters are disposed of.

Mr. RAKER. Mr. Speaker, I have another motion, a preferential one. If I will not lose my right, I will yield.

The SPEAKER. If anybody undertakes to enforce the rule strictly, if the gentleman waives his right, he will not get them back until another day. The gentleman from Tennessee [Mr. GARRETT] raised that identical point the other day.

Mr. KINCHELOE. Mr. Speaker, a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. KINCHELOE. Is this a preferential motion?

The SPEAKER. The motion is in order. The question is on rerefering these two bills, taking them from the Committee on the Election of President, Vice President, and Representatives

in Congress and sending them to the Woman's Suffrage Committee.

The question was taken, and the Speaker announced that the ayes seemed to have it.

Mr. GARRETT of Tennessee. Mr. Speaker, I demand a division.

Mr. KINCHELOE. Mr. Speaker, I make the point of order that there is no quorum present.

The SPEAKER. The gentleman from Kentucky makes the point of order there is no quorum present, and the Chair will count. [After counting.] One hundred and forty-one Members are present, not a quorum. The Doorkeeper will close the doors, the Sergeant at Arms will notify the absentees, and the Clerk will call the roll. Those who are in favor of rerefering this bill to the Committee on Woman Suffrage will, when their names are called, answer "yea," and those opposed will answer "nay."

The question was taken; and there were—yeas 234, nays 107, answered "present" 1, not voting 91, as follows:

YEAS—234.

Anderson	Foster	Lehlbach	Rose
Austin	Francis	Lenroot	Rowe
Ayres	Frear	Linthicum	Sabath
Bacharach	Freeman	Little	Sanders, Ind.
Baer	French	Littlepage	Schall
Bakley	Fuller, Ill.	Lobeck	Sears
Barthart	Fuller, Mass.	London	Sells
Beakes	Gallagher	Lonerger	Shallenberger
Beshlin	Gandy	Longworth	Shouse
Bland	Garland	Lufkin	Siegel
Bowers	Garrett, Tex.	Lundeen	Sims
Britten	Gillett	Lynn	Sinnott
Burroughs	Glass	McAndrews	Sloan
Byrns, Penn.	Glynn	McArthur	Smith, Idaho
Caldwell	Goodall	McClintic	Smith, Mich.
Campbell, Kans.	Graham, Ill.	McCormick	Smith, C. B.
Campbell, Pa.	Green, Iowa	McCulloch	Smith, T. F.
Cannon	Greene, Vt.	McFadden	Snell
Cantrill	Griest	McKenzie	Snyder
Caraway	Hadley	McKeown	Stedman
Carter, Mass.	Hamill	McKinley	Steenerson
Carter, Okla.	Hamilton, Mich.	McLaughlin, Mich.	Sterling, Ill.
Chandler, N. Y.	Hamilton, N. Y.	McLemore	Stinson
Church	Harrison, Va.	Madden	Strong
Clark, Fla.	Haskell	Magge	Sweet
Claypool	Hastings	Maher	Swift
Connelly, Kans.	Hawley	Mays	Switzer
Cooper, Ohio	Hayden	Merritt	Taylor, Ark.
Cooper, Wis.	Heflin	Miller, Minn.	Temple
Copley	Helvering	Mondell	Templeton
Cramton	Hersey	Montague	Thompson
Crosser	Hicks	Moore, Pa.	Tillman
Dale, N. Y.	Hilliard	Morgan	Timberlake
Dale, Vt.	Hollingsworth	Morin	Towner
Dallinger	Huddleston	Mott	Treadway
Darrow	Hulbert	Mudd	Van Dyke
Davidson	Hull, Iowa	Norton	Vare
Denison	Hutchinson	Oldfield	Vestal
Dillon	Igoe	Oliver, N. Y.	Volstead
Dixon	Ireland	Olney	Waldow
Doolittle	Jacoway	Osborne	Walsh
Dowell	Johnson, S. Dak.	O'Shaunessy	Walton
Drane	Johnson, Wash.	Overmyer	Ward
Dyer	Juhl	Padgett	Watson, Pa.
Edmonds	Keating	Parker, N. Y.	Weaver
Ellisworth	Kehoe	Phelan	Welling
Elston	Kelley, Mich.	Porter	Wheeler
Emerson	Kelly, Pa.	Pou	White, Me.
Esch	Kennedy, R. I.	Powers	White, Ohio
Evans	Kettner	Pratt	Williams
Fairchild, B. L.	Kiess, Pa.	Purnell	Wilson, Ill.
Fairfield	King	Raney	Wingo
Farr	Kinkaid	Raker	Winslow
Ferris	Knutson	Ramseyer	Wood, Ind.
Fields	Kraus	Randall	Woods, Iowa
Fisher	Kreider	Rankin	Young, N. Dak.
Flynn	La Follette	Reavis	Zihlman
Foss	Langley	Riordan	
	Lea, Cal.	Rodenberg	

NAYS—107.

Alexander	Dickinson	Jones, Va.	Rouse
Almon	Dies	Kearns	Rubey
Ashbrook	Dominick	Key, Ohio	Rucker
Aswell	Doremus	Kinchelee	Russell
Bankhead	Drukker	Kitchin	Sanford
Bell	Dunn	Lazaro	Scott, Mich.
Black	Dupré	Lee, Ga.	Sherley
Blackmon	Estopinal	Leshner	Sherwood
Booher	Flood	Lever	Sisson
Borland	Fordney	Mansfield	Slayden
Brand	Gard	Mapes	Small
Brodbeck	Garrett, Tenn.	Martin	Stegall
Browning	Gordon	Moon	Stevens, Miss.
Buchanan	Gould	Moore, Ind.	Stevenson
Burnett	Gregg	Nicholls, S. C.	Summers
Byrnes, S. C.	Hamlin	Oliver, Ala.	Talbot
Candler, Miss.	Hardy	Overstreet	Thomas
Carlin	Harrison, Miss.	Palge	Vinson
Classon	Heaton	Park	Walker
Coady	Helm	Parker, N. J.	Watkins
Collier	Hensley	Platt	Watson, Va.
Connally, Tex.	Holland	Polk	Webb
Cooper, W. Va.	Hood	Price	Whaley
Crisp	Hull, Tenn.	Quin	Wilson, La.
Decker	Humphreys	Ramsey	Wilson, Tex.
Dent	James	Rayburn	Young, Tex.
Denton	Johnson, Ky.	Romgue	

ANSWERED "PRESENT"—1.

Butler

NOT VOTING—91.

Adamson	Eagan	Kahn	Saunders, Va.
Anthony	Eagle	Kennedy, Iowa	Scott, Iowa
Bathrick	Fairchild, G. W.	La Guardia	Scott, Pa.
Blanton	Fess	Larsen	Scully
Browne	Fitzgerald	McLaughlin, Pa.	Shackleford
Bruckner	Focht	Mann	Slemp
Brumbaugh	Gallivan	Mason	Snook
Capstick	Garner	Meeker	Stafford
Carew	Godwin, N. C.	Miller, Wash.	Steele
Cary	Good	Neely	Stephens, Nebr.
Chandler, Okla.	Goodwin, Ark.	Nelson	Sterling, Pa.
Clark, Pa.	Graham, Pa.	Nichols, Mich.	Sullivan
Costello	Gray, Ala.	Nolan	Tague
Cox	Gray, N. J.	Peters	Taylor, Colo.
Crago	Greene, Mass.	Ragsdale	Tilson
Currie, Mich.	Griffin	Reed	Tinkham
Curry, Cal.	Haugen	Robbins	Venable
Davis	Hayes	Roberts	Voigt
Dempsey	Heintz	Robinson	Wason
Dewalt	Houston	Rogers	Welty
Dill	Howard	Rowland	Wise
Dooling	Husted	Sanders, La.	Woodyard
Doughton	Jones, Tex.	Sanders, N. Y.	

So the motion was agreed to.

The Clerk announced the following pairs:

On the vote:

Mr. DILL (for) with Mr. MASON (against).

Mr. TAYLOR of Colorado (for) with Mr. SANDERS of Louisiana (against):

For the session:

Mr. STEELE with Mr. BUTLER.

Until further notice:

Mr. ADAMSON with Mr. ANTHONY.

Mr. BATHRICK with Mr. BROWNE.

Mr. BLANTON with Mr. CAPSTICK.

Mr. BRUCKNER with Mr. CARY.

Mr. BRUMBAUGH with Mr. CHANDLER of Oklahoma.

Mr. CAREW with Mr. CLARK of Pennsylvania.

Mr. COX with Mr. COSTELLO.

Mr. DEWALT with Mr. CRAGO.

Mr. DALE with Mr. TILSON.

Mr. DOOLING with Mr. CURRY of California.

Mr. DOUGHTON with Mr. DAVIS.

Mr. EAGAN with Mr. DEMPSEY.

Mr. EAGLE with Mr. GEORGE W. FAIRCHILD.

Mr. FITZGERALD with Mr. FESS.

Mr. GALLIVAN with Mr. FOCHT.

Mr. GARNER with Mr. TINKHAM.

Mr. GODWIN of North Carolina with Mr. GRAHAM of Pennsylvania.

Mr. GOODWIN of Arkansas with Mr. GRAY of New Jersey.

Mr. GRAY of Alabama with Mr. GREENE of Massachusetts.

Mr. GRIFFIN with Mr. VOIGT.

Mr. HOUSTON with Mr. HAYES.

Mr. HOWARD with Mr. WASON.

Mr. JONES of Texas with Mr. HUSTED.

Mr. LARSEN with Mr. KAHN.

Mr. NEELY with Mr. KENNEDY of Iowa.

Mr. RAGSDALE with Mr. LA GUARDIA.

Mr. ROBINSON with Mr. McLAUGHLIN.

Mr. WELTY with Mr. WOODYARD.

Mr. SAUNDERS of Virginia with Mr. MEERER.

Mr. SCULLY with Mr. MILLER of Washington.

Mr. SHACKLEFORD with Mr. NICHOLS of Michigan.

Mr. SNOOK with Mr. NOLAN.

Mr. STEPHENS of Nebraska with Mr. PETERS.

Mr. STERLING of Pennsylvania with Mr. SLEMP.

Mr. SULLIVAN with Mr. ROBERTS.

Mr. TAGUE with Mr. ROGERS.

Mr. WISE with Mr. ROWLAND.

Mr. VENABLE with Mr. SANDERS of New York.

Mr. BUTLER. Mr. Speaker, did my colleague from Pennsylvania, Mr. STEELE, vote?

The SPEAKER. He did not vote.

Mr. BUTLER. Thank you, sir. I have been paired with him. I voted in the affirmative. I want to withdraw that vote and vote present.

The SPEAKER. The Clerk will call the gentleman's name.

The Clerk called the name of Mr. BUTLER, and he answered "Present."

The result of the vote was announced as above recorded.

The SPEAKER. A quorum is present. The Doorkeeper will open the doors.

Mr. RAKER. Mr. Speaker, I offer a privileged motion.

The SPEAKER. The Clerk will report it.

The Clerk read as follows:

Motion by Mr. RAKER: I move that the following House resolutions proposing an amendment to the Constitution of the United States extending the right of suffrage to women be referred from the Committee

on the Judiciary to the Committee on Woman Suffrage, with jurisdiction, namely, House joint resolution No. 3, by Miss RANKIN; House joint resolution No. 4, by Mr. MOXDELL; House joint resolution No. 11, by Mr. KEATING; House joint resolution No. 19, by Mr. HAYDEN; House joint resolution No. 34, by Mr. TAYLOR of Colorado.

Mr. RAKER. Mr. Speaker, a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. RAKER. The resolutions referred to have gone to the Committee on the Judiciary. That committee has not acted upon them. It has not laid them upon the table. No action on them has been taken. Under the rule the fact that the bills are not reported would not prevent the House—

The SPEAKER. That is not a privileged matter.

Mr. GARRETT of Tennessee. Mr. Speaker, a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. GARRETT of Tennessee. A resolution embodying the substance contained in each of these resolutions having been reported, would that make any difference in the parliamentary situation?

The SPEAKER. The Chair thinks not.

Mr. GILLET. Mr. Speaker, a parliamentary inquiry.

The SPEAKER. The gentleman from Massachusetts [Mr. GILLET] will state his parliamentary inquiry.

Mr. GILLET. I would like to make a parliamentary inquiry similar in nature to that made by the gentleman from California [Mr. RAKER], and that is that inasmuch as amendments exactly like this are already before the House for action, is it not a waste of time for the House to do anything about these?

The SPEAKER. If that were a parliamentary inquiry—which it is not—the Chair would say "Yes; it is a waste of time." [Laughter.]

Mr. GARRETT of Tennessee. Mr. Speaker, if the Chair will hear me for a moment, I make the point of order that the motion proposed by the gentleman from California [Mr. RAKER] is not privileged.

The SPEAKER. Why does the gentleman make that?

Mr. GARRETT of Tennessee. The Committee on the Judiciary—

The SPEAKER. I know; but I call the gentleman's attention to the fact that there are four of these things besides that one.

Mr. GARRETT of Tennessee. I was about to reach that point. The Committee on the Judiciary has reported to the House and there is now on the calendar a resolution in the express words, if I am correctly informed—

Mr. RAKER. No; they are not—

Mr. GARRETT of Tennessee. Of the several resolutions that are pending.

Mr. RAKER. Will the gentleman yield right there?

Mr. GARRETT of Tennessee. Yes.

Mr. RAKER. The resolutions are not the same. The resolution of Mr. TAYLOR of Colorado contains entirely different provisions. I will read it to the gentleman. It includes—

Mr. GARRETT of Tennessee. Oh, I do not yield to the gentleman. I would rather have the point of order overruled than yield to the gentleman to read. [Laughter.]

The SPEAKER. Each measure or bill introduced into the House is referred on its own merits.

Mr. GARRETT of Tennessee. Mr. Speaker, those matters were properly referred at the time they were referred, of course.

The SPEAKER. There is no question about that.

Mr. GARRETT of Tennessee. The rule provides that correction in case of an error of reference may be made by the House without debate, in accordance with Rule IX, on any day immediately after the reading of the Journal. I make the point of order that the reference was not made by error. The reference was correctly made.

The SPEAKER. On that point the Chair rules with the gentleman, that it was correctly made.

Mr. GARRETT of Tennessee. Then a correction can only be made in case of error.

The SPEAKER. The rule has to be construed—

Mr. SHERLEY. Mr. Speaker, I make the further point that the motion is to refer a number of resolutions, some of which are identical with the action of the resolution reported by the Committee on the Judiciary. To that extent the motion is not in order.

The SPEAKER. There is no question about that.

Mr. SHERLEY. And, not being divisible, the whole motion fails.

Mr. DYER. Mr. Speaker, a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. DYER. The fact that the resolution that has been reported by the Committee on the Judiciary has an amendment

to it, does that make a difference in regard to the point of order made by the gentleman from Kentucky [Mr. SHERLEY]? I will state for the information of the House—

The SPEAKER. The point made by the gentleman from Kentucky undoubtedly is correct; that is, joining several together. We can take more time and dispose of them one at a time.

Mr. RAKER rose.

The SPEAKER. For what purpose does the gentleman from California rise?

Mr. RAKER. I ask unanimous consent to modify the motion—to strike out all after "House joint resolution No. 3, by Miss RANKIN." Strike out all the balance of it.

The SPEAKER. What does the gentleman say to the point of order made by the gentleman from Tennessee [Mr. GARRETT], that these things were not erroneously referred, to begin with?

Mr. RAKER. Mr. Speaker, in answer to that I have given the matter some little consideration, such as my ability will permit. The rule says "erroneous." Unquestionably there was no Committee on Woman Suffrage at the time that reference was made. The House since that time has created a committee, with jurisdiction, and clearly there could be no application of that word "erroneous" now, that the House should not transfer jurisdiction upon a proper application.

Mr. WALSH. Mr. Speaker, will the gentleman from California yield?

Mr. RAKER. I yield to the gentleman.

Mr. WALSH. May I ask the gentleman in all seriousness if the purpose of having these measures referred to his committee is in anticipation of a request by him to have an assistant clerk appointed to that committee?

Mr. RAKER. That is a small question, and there is nothing in it. I will not ask anything from the House except what I think is right.

Mr. HAMLIN. Mr. Speaker, a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. HAMLIN. It seems that the whole trouble comes not because these bills were erroneously referred, but because a new committee has been created. Could not this whole matter be obviated by reintroducing these bills and having them referred to the proper committee?

The SPEAKER. It could.

Mr. GILLET. Mr. Speaker, I should like to be heard for a moment, unless the Speaker is going to sustain the point of order. If he is, I do not care to be heard.

The SPEAKER. The Chair will hear the gentleman.

Mr. GILLET. It seems to me the point of order unquestionably is technically correct, since nobody can deny that technically the rule simply provides for the correction of a mistake, and here there was no mistake in the reference. Now, in case there was an injustice done, the Chair might say, "I will not give a strained and technical interpretation of the rule. I will bend it to the side of justice." But in this case there can be no injustice done. The motion which the gentleman made is obviously of no practical effect. It is for a purely sentimental or personal purpose. The gentleman can accomplish the same result in a moment by introducing himself the same resolutions and having them referred to his committee, and it makes no difference to him or to the House whether these particular resolutions lie idle in the Judiciary Committee or not. So there is no practical effect produced by his motion. Therefore it seems to me the Chair ought to sustain the obvious strict technical meaning of the words and say that this is not to correct an error.

The SPEAKER. The Chair does sustain the point of order, although it is exceedingly narrow, because the gentleman from California has his remedy. He can reintroduce these resolutions in two minutes and a half and get them referred to his committee.

Mr. DYER. Mr. Speaker, a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. DYER. Suppose these bills are reintroduced and referred to the Woman Suffrage Committee, would a point of order then lie against their consideration on the ground that the Judiciary Committee already has jurisdiction of those resolutions?

The SPEAKER. Why, no; it would not. The ordinary practice of the House is that bills come up in the order in which they are on the calendar, and that rule goes unless the Committee on Rules brings in a rule to take a bill out of its regular order or unless somebody gets unanimous consent.

Mr. RAKER. A parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. RAKER. After a bill has been referred to one committee and still remains in that committee, is it proper under the rules of the House to introduce a similar resolution and transfer it to another committee, if the resolution is identical? I want to be fair with the House.

The SPEAKER. The Chair has already ruled. SEVERAL MEMBERS. Regular order!

Mr. GILLETT. Mr. Speaker, I ask unanimous consent that I may address the House for five minutes in correction of a mistake which I made a few days ago.

The SPEAKER. As soon as we dispose of a little business on the Speaker's table.

LEAVE OF ABSENCE.

By unanimous consent, leave of absence was granted as follows:

To Mr. HOLLINGSWORTH, indefinitely, on account of the illness of his wife; and

To Mr. JOHNSON of Washington, from January 3 to January 9.

RESIGNATIONS FROM THE HOUSE.

The SPEAKER laid before the House the following communications:

HOUSE OF REPRESENTATIVES OF THE UNITED STATES,
Washington, D. C., December 18, 1917.

The SPEAKER.

House of Representatives, Washington, D. C.

SIR: I have to-day transmitted to the governor of the State of New York my resignation as a Representative in the Congress of the United States from the eighth district of New York, to take effect December 31, 1917.

Faithfully, yours,

DANIEL J. GRIFFIN,
Eighth District New York.

HOUSE OF REPRESENTATIVES,
Washington, D. C., December 18, 1917.

To the SPEAKER.

House of Representatives of the United States,
Washington, D. C.

SIR: I have to-day transmitted to the governor of the State of New York my resignation as a Representative in the Congress of the United States from the twenty-second district of New York, to take effect December 31, 1917.

Respectfully, yours,

HENRY BRUCKNER.

HOUSE OF REPRESENTATIVES,
Washington, D. C., December 18, 1917.

Hon. CHAMP CLARK,

Speaker of the House of Representatives.

SIR: I beg leave to inform you that I have this day transmitted to the governor of the State of Georgia my resignation as a Representative in the Congress of the United States from the fourth district of said State, to take effect on December 18, 1917, at 5 o'clock p. m.

In thus terminating my long and pleasant service in the House of Representatives I can not refrain from expressing to you, and through you to my colleagues, my profound and abiding sense of gratitude for the uniform courtesy, kindness, and cooperation so generously accorded me by all.

Respectfully,

W. C. ADAMSON.

MESSAGE FROM THE SENATE.

A message from the Senate, by Mr. Waldorf, its enrolling clerk, announced that the Senate had passed joint resolution of the following title, in which the concurrence of the House of Representatives was requested:

S. J. Res. 117. Joint resolution amending the act of July 2, 1909, governing the holding of civil-service examinations.

ENROLLED BILL SIGNED.

Mr. LAZARO, from the Committee on Enrolled Bills, reported that they had examined and found truly enrolled bill of the following title, when the Speaker signed the same:

H. R. 6967. An act to increase the number of midshipmen at the United States Naval Academy.

SENATE BILL AND JOINT RESOLUTION REFERRED.

Under clause 2, Rule XXIV, Senate bill and joint resolution of the following titles were taken from the Speaker's table and referred to their appropriate committees as indicated below:

S. 1848. An act for the relief of contributors of the Ellen M. Stone ransom fund; to the Committee on Claims; and

S. J. Res. 115. Joint resolution providing additional telephone operators for the Senate and House of Representatives; to the Committee on Appropriations.

RESIGNATION FROM A COMMITTEE.

The SPEAKER laid before the House the following communication:

HOUSE OF REPRESENTATIVES,
Washington, December 18, 1917.

Hon. CHAMP CLARK,

Speaker of the House of Representatives,
Washington, D. C.

MY DEAR MR. SPEAKER: I hereby tender my resignation as a member of the Committee on Alcoholic Liquor Traffic, to take effect when the same is accepted.

Yours, respectfully,

FRANK CLARK.

The SPEAKER. Without objection, the resignation will be accepted.

There was no objection.

LEAVE TO ADDRESS THE HOUSE.

Mr. KITCHIN. Mr. Speaker, some time ago the gentleman from Illinois [Mr. McCORMICK] was given an hour to address the House this morning. With his permission I ask unanimous consent that instead of this morning the gentleman be granted an hour to address the House immediately after the reading of the Journal on January 7.

The SPEAKER. The gentleman from North Carolina asks unanimous consent, with the permission of the gentleman from Illinois [Mr. McCORMICK] that the date of his address be changed from to-day until the 7th day of January just after the reading of the Journal and the cleaning up of business on the Speaker's table, not to interfere in any way with privileged matters. Is there objection?

There was no objection.

ELECTION TO A COMMITTEE.

Mr. KITCHIN. Just one other matter, Mr. Speaker, I move the election of WILLIAM B. WALTON as chairman of the Committee on Expenditures in the Department of Justice.

The SPEAKER. Are there any other nominations? If not the Chair will put the question.

The motion was agreed to.

EXPENSES OF FIRST LIBERTY LOAN.

Mr. GILLETT. Mr. Speaker, I ask unanimous consent to address the House for five minutes.

The SPEAKER. The gentleman from Massachusetts asks unanimous consent to address the House for five minutes. Is there objection?

There was no objection.

Mr. GILLETT. Mr. Speaker, on last Friday, in discussing the inability of this House to keep track of expenditures, I stated as one of the evidences of secretiveness on behalf of the administration the fact that Secretary McAdoo had not given to the House, as he had assured the Committee on Ways and Means that he would, the expenditures that he had made in selling the first liberty loan bonds.

I received this morning a letter from the Secretary of the Treasury expressing surprise at my statement and calling my attention to the fact that he had made such a report and inclosing it. I find that on December 11, three days before I spoke, it was made and referred to the Committee on Expenditures in the Treasury Department and ordered to be printed. So that it was undoubtedly in print at the time I made my remarks, and I wish to make that as public as my criticism.

In that connection it seems to me only fair that I should add that the statement which he submitted to the House is simply contained on one sheet of paper. It has only 30 or 40 items to account for the expenditure of over \$2,000,000, and to my view does not at all meet the needs which this House is under if it is to know what the expenses of the administration are.

Mr. LONGWORTH. To what committee did the gentleman say the report was referred?

Mr. GILLETT. To the Committee on Expenditures in the Treasury Department.

Mr. LONGWORTH. Will the gentleman put the report in the Record?

Mr. GILLETT. It is printed and is a public document. I will put the report in the Record, but it will not give much light to anybody.

Mr. JOHNSON of Washington. Does it include the expenses of special trains?

Mr. GILLETT. The whole expense of traveling is something over \$8,000 and is put in one item.

Mr. JOHNSON of Washington. And it does not show any special trains?

Mr. GILLETT. No; it discloses nothing but the total expense. The salaries run up to over \$85,000 and they are in one item. The printing and binding is something over \$50,000, and that is in one item. That is not the kind of report which I think this House is entitled to. That does not tell us whether the money was wisely and properly expended. I would not intimate that it was not, but this is exactly the kind of report that would be made if it was wished to conceal something. In view of the liberality of the House in its appropriations that is not the return we should expect.

Mr. HAMILTON of Michigan. Will the gentleman yield?

Mr. GILLETT. Yes.

Mr. HAMILTON of Michigan. Does the gentleman know where the printing and binding was done?

Mr. GILLETT. No; nothing is said about it, and I do not know. Here is simply one sheet, and while I did make a technical mistake when I said the report had not been made, this is not in my opinion an accurate, detailed report such as this

House is entitled to. Now, Mr. Speaker, I ask unanimous consent to print the report or statement in the RECORD.

The SPEAKER. The gentleman from Massachusetts asks unanimous consent to print the report in the RECORD. Is there objection?

There was no objection.

Mr. NORTON. Will the gentleman yield?

Mr. GILLETT. Yes.

Mr. NORTON. Does the gentleman know whether the Secretary made an itemized report to the Committee on Expenditures in the Treasury Department?

Mr. GILLETT. This is undoubtedly the only report made. If there was another report made to the committee the committee would have printed it. I assume that this is the only report made.

The letter of the Secretary of the Treasury with the statement is as follows:

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, December 3, 1917.

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Sir: In accordance with the provisions of section 8 of the act of Congress approved April 24, 1917 (Public No. 3, 65th Cong.), I have the honor to transmit herewith a statement of expenditures under said act as far as such expenditures have been submitted to the department up to December 1, 1917.

This statement does not cover complete accounts, for the reason that all bills from the Federal reserve banks have not yet been transmitted to the department, other outstanding bills have not yet been received for payment, and the work in the Bureau of Engraving and Printing and other branches of the Treasury Department in connection with the bonds issued under said act has not yet been completed. As soon as the work is finished and the accounts are rendered and paid a complete classified and detailed statement will be submitted to the Congress.

Respectfully,

W. G. MCADOO, Secretary.

Statement of expenditures to Dec. 1, 1917, under the act of Apr. 24, 1917 (Public No. 3, 65th Cong.).

Certificates of indebtedness:		
Distinctive paper	\$2,443.05	
Engraving and printing	12,723.90	\$15,166.95
Bonds and interim certificates:		
Distinctive paper	164,826.72	
Engraving and printing	393,601.84	558,428.56
Publicity:		
Posters and stickers	70,029.46	
Buttons	21,777.64	91,807.10
Equipment:		
Furniture	7,200.57	
Typewriters	4,119.13	
Labor-saving machines	10,993.12	22,312.82
Insurance on transportation of bonds and certificates	25,846.59	
Supplies, stationery, etc.	27,112.07	
Woman's Liberty Loan Committee	1,419.43	
Expert assistance	1,681.21	
Traveling expenses	8,644.90	
Expressage and postage	8,251.32	
Stenographic reporting	414.00	
Telegrams	85,495.53	
Telephones	469.50	
Salaries	85,346.04	
Newspapers, directories, etc.	258.21	
Repairs and moving	360.80	
Vault work	1,082.20	
Printing and binding	58,256.78	
Miscellaneous	727.41	
Federal reserve banks:		
Atlanta	\$25,009.67	
Boston	98,752.56	
Chicago	170,850.01	
Cleveland	99,086.93	
Dallas	20,683.35	
Kansas City	30,253.85	
Minneapolis	40,576.54	
New York	278,043.73	
Philadelphia	79,430.11	
Richmond	23,710.46	
St. Louis	53,408.88	
San Francisco	128,659.76	1,048,465.85
Total of accounts so far submitted		2,041,547.27

PROHIBITION AMENDMENT.

Mr. WALSH. Mr. Speaker, I rise to ask unanimous consent that Members be allowed within five legislative days to extend their own remarks without the inclusion of telegrams, letters, or editorials, upon the national prohibition amendment to the Constitution.

The SPEAKER. The gentleman from Massachusetts asks unanimous consent that all Members shall have the right to print their own remarks on the constitutional amendment agreed to yesterday by the House, excluding telegrams, letters, and editorials, and so forth. Is there objection?

Mr. MORGAN. Mr. Speaker, I object.

Mr. POWERS. Mr. Speaker, I ask unanimous consent to extend my remarks in the RECORD on prohibition and woman suffrage.

Mr. WALSH. I object.

COMMITTEE ON EXPENDITURES IN NAVY DEPARTMENT.

Mr. HARDY. Mr. Speaker, I ask unanimous consent to call up the resolution authorizing the Committee on Expenditures in the Navy Department to send for persons and papers.

The SPEAKER. The Chair announced yesterday that during the extra session, on account of the great confusion and pressure and the agreement not to pass anything except for war emergency, he violated the rule for six months and recognized Members for unanimous consent, but that he was not going to do it any longer.

Mr. HARDY. But this is a resolution—

The SPEAKER. The Chair understands perfectly what it is. Mr. GARRETT of Tennessee. I should object anyway, Mr. Speaker.

The SPEAKER. All Members are under obligation to observe the rules of the House, and the Speaker most of all.

WOMAN SUFFRAGE COMMITTEE.

Mr. KITCHIN. Mr. Speaker, I ask unanimous consent that the membership of the Woman Suffrage Committee be increased to 14. That is an increase of 1 as the membership is now 13, and that the gentleman from New York [Mr. LONDON] be made a member of that committee.

The SPEAKER. The gentleman from North Carolina asks unanimous consent to increase the number of the Committee on Woman Suffrage to 14, and that the gentleman from New York [Mr. LONDON] be the additional member.

Mr. GARRETT of Tennessee. Reserving the right to object, Mr. Speaker, the Committee on Rules has given very careful attention to the organization of this committee. I, of course, was opposed to it, but a great majority of the committee was for it. That committee very carefully considered the number of which it should be composed and acted upon it after due consideration. I do not think that this should be done by unanimous consent, and I object.

WAR EXCESS-PROFITS TAX.

Mr. KITCHIN. Mr. Speaker, I move that the House resolve itself into Committee of the Whole House on the state of the Union for the consideration of House joint resolution 195, amending the act entitled "An act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, so as to subject to the war excess-profits tax the compensation of officers and employees under the United States, including Members of Congress.

The SPEAKER. The gentleman from North Carolina moves that the House resolve itself into Committee of the Whole House on the state of the Union for the consideration of House joint resolution 195.

The motion was agreed to.

Accordingly the House resolved itself into Committee of the Whole House on the state of the Union, with Mr. WATSON of Virginia in the chair.

The CHAIRMAN. The Clerk will report the resolution.

The Clerk read as follows:

Resolved, etc. That subdivision (a) of section 201 of the act entitled "An act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, is hereby amended to read as follows: "(a) In the case of officers and employees under any State, or local subdivision thereof, the compensation or fees received by them as such officers or employees."

SEC. 2. That section 209 of such act of October 3, 1917, is hereby amended by adding a paragraph to read as follows:

"The income of officers and employees under the United States, including Members of Congress (but not including the present President of the United States during the term for which he has been elected, nor the judges of the Supreme and inferior courts of the United States in office at the time of the passage of this amendment), received as compensation or fees by them as such officers, employees, or Members, shall be taxable under this section for the calendar year 1917 and each year thereafter; but a nonresident alien officer or employee of the United States shall be entitled to the same deduction as a resident of the United States."

Mr. KITCHIN. Mr. Chairman, under the present revenue law, passed at the last session, the provisions of the excess-profits tax do not apply to governmental officers and employees; that is, Federal, State, county, and city officers and employees. There is considerable doubt in the minds of lawyers in the House, in the Treasury Department, and elsewhere whether Members of Congress are included in the provisions excepting such officers from the operation of the excess-profits tax title. This resolution proposes to specifically include within the provisions of such tax—that is, to make subject to the excess-profits tax—all Federal officers and employees, including Members of Congress. This would make it clear and remove all doubt.

No sections or provisions of any act have ever been more misrepresented than has this exception provision and section 209 of the revenue act.

A lot of demagogues who want to come to Congress, who want to succeed some Member of the House upon either side, and the

press almost generally, have deliberately, willfully, and maliciously misrepresented these provisions, the authors of the act, and the conferees that reported it to the House and to the Senate. They have declared repeatedly, the press a thousand times over, that Members of Congress taxed the income of everyone else in the country but exempted their own incomes from taxes. There is not one word of truth in that. This new revenue act taxes the incomes of Members of the House and Senate three times more than they were taxed before.

The press has declared a thousand times over that Members of Congress exempted their own salaries from the excess-profits tax, but subjected the salaries of all others to the tax. It would have the public believe that Members of Congress specifically exempted their salaries from the tax. There is not one word of truth in that. The act does not specifically exempt the salaries of Members of Congress, and in the opinion of some of the best lawyers in this House, including the gentleman from Iowa, Mr. TOWNER, and the gentleman from Iowa, Mr. GREEN, both of whom have given diligent study and thought to the subject, in the opinion of some of the best lawyers in the Treasury Department, salaries of Members of Congress are not exempted from the excess-profits tax, and they will have to pay both the income and the excess-profits taxes, with respect to their salaries. The provision relative to the exemption of salaries of governmental officers from the excess-profits tax applies generally to all governmental officers, including Federal officers, State, county, and city officers—that is, the governors of the States, the judges of the States, the mayors of cities, the sheriffs, clerks, all officers of the State and county and city, and all officers under the United States Government, the District of Columbia or Territories of the United States. In the opinion of many eminent lawyers, a Congressman, a Member of the Senate or of the House, is not, under the Constitution, such an "officer of the United States" as would include his salary in the exemption. When the conferees decided on section 209 they left in the exception of governmental officers. That was already in the Senate exception or exemption amendments, as was also an exception or exemption of salaries of lawyers, doctors, and other professional men. As far as the House bill was concerned, individuals were not included in the excess-profits tax provisions at all, and therefore no salaries or profits in business or other income of individuals, whether officers or not, whether business or professional men, were subject to the tax. The Senate insisted on retaining its amendments including individuals in the excess-profits tax provision. The House opposed it, but finally yielded, as was pointed out by me in presenting the conference report to the House. As the individual merchant, farmer, banker, lumberman, mechanic, and so forth, were thus made subject to the tax, the conferees thought it but just that the lawyer, doctor, and other professional man and salaried business man should be made subject to the tax, and so section 209 was put in the bill and adopted by Congress. This left the exception of salaries of governmental, Federal, and State officers and employees standing as it was in the Senate amendments. The question of excepting or exempting salaries of Members of Congress was never suggested or discussed in the conference.

I may say here that other governments that have excess-profits taxes—and there are 12 or 14 in addition to the United States—except from the operation of the excess-profits tax salaries of governmental officers and employees, upon the ground that a governmental office is not a business or a trade or a profession or a calling pursued for private profit, as is the profession of a lawyer or a doctor or the business or occupation of an officer of a corporation or other person getting a salary in business. The salaries of officers of corporations, as, say, the president of a bank or of a steel corporation, are for gain, for private profit. The work done is for the benefit of the institution, which is carried on for private gain. The more efficient the officer of a corporation or the business-salaried man the more time he gives, the more thought he bestows upon the business, the more he makes for the corporation or business, the more his salary is increased. Every minute of his time is given for private gain for himself and for the institution for which he is working, while a governmental office is for governmental purposes, in performance of governmental functions, and the time and service given by the officer is not for himself, not for his private gain, but for the use and benefit of the Government and the public. It makes no difference how efficient the officer may be, how much he may save the Government, how much he makes for the Government, he gets no more than a fixed salary, no more than a man who causes loss to the Government. Take, for instance, the gentleman from Illinois, Mr. CANNON, when he was chairman of the Committee on Appropriations, or take the gentleman from New York, Mr. FITZGERALD, lately chair-

man of the Committee on Appropriations. By their labor and time and study and thought they may have saved the Government—as they have—millions and millions of dollars, while others of us, instead of saving the Treasury millions of dollars may have caused loss to it of millions of dollars. Nevertheless, they get no more salary than those that caused loss.

The salaries are paid not for the benefit of the officer, but for the benefit of the Government. That is the reason why other Governments do not subject salaries of Government officials to excess-profit taxes.

By the resolution we make it clear and specific that we do include Members of Congress and Federal officers and employees. Hereafter, by the passage of this resolution, no paper, no magazine, no demagogue, can have a pretext to misrepresent the provision of the act or the authors of this bill or Congress, or the present Member of Congress whose seat some demagogue may desire. I hope this will pass unanimously. [Applause.]

Under leave to extend my remarks I print below a letter to the New York Sun, in which I discuss section 209:

SCOTLAND NECK, N. C., October 30, 1917.

NEW YORK SUN,
New York, N. Y.

DEAR SIR: Section 209 of the new revenue act, to which your letter received this morning refers, reads as follows:

"That in the case of a trade or business having no invested capital or not more than a nominal capital there shall be levied, assessed, collected, and paid, in addition to the taxes under existing law and under this act in lieu of the tax imposed by section 201, a tax equivalent to 8 per cent of the net income of such trade or business in excess of the following deductions: In the case of a domestic corporation, \$3,000, and in the case of a domestic partnership or a citizen or a resident of the United States, \$6,000; in the case of all other trades or business, no deduction."

Some lawyers, doctors, high-salaried business men, and editors have strenuously objected to this section and bitterly assailed and denounced its authors, because it includes in the application of the excess-profits tax provisions the income or profits of their professions and employments, contending—

1. That it discriminates against the lawyers, doctors, and other professional men in favor of other classes of citizens.

In the remarks of Senator SIMMONS, presenting the conference report to the Senate, in the CONGRESSIONAL RECORD of October 16, 1917, appears the following, relative to section 209:

"When we decided to include occupations and professions the question of how to determine the deduction to be allowed greatly perplexed us. There was no invested capital, and therefore no basis upon which to make such a calculation as in the case of individuals, partnerships, or corporations engaged in trade or business requiring the investment of capital. So we decided that in the case of the business or the occupation without invested capital, or merely nominal capital, as it was impractical to apply the exemption based on capital, we would impose a flat tax of 8 per cent upon their earnings during the taxable year, less the flat exemption allowed in other cases."

"It is said that this imposes a double income tax upon occupations or professions doing business with only a nominal capital, and that it works a discrimination in favor of corporations, partnerships, and individuals doing business with capital. This suggestion is based upon a misapprehension and is unwarranted."

"The rate of taxation applied in the case of invested capital is graduated, the minimum rate being 20 per cent and the maximum being 60 per cent."

"The tax imposed upon individuals, partnerships, and corporations engaged in business without invested capital is, in essence, just as in the other case, an additional income tax, with the flat exemption of from \$3,000 to \$6,000 allowed as in the other case, but from necessity without the exemption based upon invested capital, because there is no capital invested as in the other case. It may be that his arrangement does not accurately adjust the differences between the two cases, but it is confidently believed if there is any discrimination it is not a discrimination against business without capital. Not a discrimination against the professional man or the occupation without invested capital."

"The confusion about this matter seems to grow out of the impression that the tax now levied is a war tax, a tax based upon the actual difference between the net earnings during the prewar period and the taxable year. That was true of the bill as it was originally reported back to the Senate by the Finance Committee, but that is not true of the bill as amended, limiting the exemption to not less than 7 per cent or more than 9 per cent of the invested capital."

"As I stated this morning, in our efforts to bring the professional man under the provisions of this bill and subject his earnings to a tax, just as we had the farmer and the mechanic and the merchant and everybody else, we found ourselves hedged in by a great many limitations and difficulties. After we had discussed one or two schemes and practically fixed upon one, we finally abandoned it and adopted one to which the Senator refers and criticizes as the best means of reaching that class of earnings."

"The purpose of the conferees was to subject occupations and professions having no invested capital to this war tax, just as those with invested capital were subject to it. If there had been the same basis of exemption in the one case as in the other we would have allowed a like exemption and imposed like rates of taxation, but because of the necessity of the case this could not be done, and because there was no such basis of exemption we imposed a tax very much lighter on business conducted without invested capital—a flat rate of only 8 per cent, as against a graduated rate upon profits over a maximum of 9 per cent of from 20 to 60 per cent on ordinary business. I do not think the professional man has any right to complain."

In my remarks, presenting the conference report to the House, in the same issue of the CONGRESSIONAL RECORD, appears the following, relative to such section:

"In the House bill the excess-profits tax applied only to corporations and partnerships and not to individuals. The Senate included individuals in its amendments. It made the individual merchant, farmer, banker, lumberman, miner, manufacturer, and every other class

of individuals in trade or business subject to the excess-profits tax. But it exempted from the tax the incomes of lawyers and doctors and other professional men derived from the profession; also salaries of officers and employments, including the salaries of business occupations, as well as those of governmental officers. The House conferees opposed the inclusion of individuals in the excess-profits-tax provision, for the reasons I have before given. The Senate conferees insisted upon including them, but agreed to grant them a specific deduction of \$6,000 plus the deduction of the per centum of profits made on invested capital, if any, the same as is given to corporations and partnerships.

"After much consideration, the conferees unanimously agreed that there should be no exemption from the tax of lawyers, doctors, civil engineers, or other professional men, or the high-salaried business men. So the conferees, after mature deliberation and after a special conference committee meeting called for the purpose of considering the matter, unanimously agreed on section 209.

"A prior section defines trade or business to include professions and occupations. There is not a more proper or just provision in the entire bill than this one. If the individual farmer, merchant, banker, miner, lumberman, manufacturer, and every other class of individuals in trade or business are made to pay the tax, why should not the lawyer, the doctor, and other professional men who make a profit or income in their profession of over \$6,000 be also made to pay? Why should not the high-salaried business man be made to pay?

"What good reason can be given why the farmer and merchant and manufacturer should be made subject to the tax and the lawyer, doctor, and other professional man be exempt from the tax?

"The only fair and reasonable objection that can be made to the provision is that the tax is not high enough to equalize the tax which the farmer, merchant, and manufacturer have to pay. They must pay from 20 to 60 per cent of their income or profits in excess of their deductions, while the professional man and high-salaried business man will pay only 8 per cent on their income in excess of their deductions. Of course, the farmer, merchant, or manufacturer has a large deduction on account of having substantial capital invested, but this deduction will not reduce his tax to as low as that of the lawyer, doctor, or other professional man.

"It is suggested that the lawyer, doctor, or other professional man should not be taxed, because his income is derived from his brain and time and personal qualification. Does not the farmer, merchant, or manufacturer carry to his business his personal qualification? Does he not devote to his business his brain and time, and, in addition, put capital in money and property into it? Is not his income or profit derived from the combination of his brain and time and capital? It is said that the professional man is taxed under the income-tax law on his income and that it is unjust to levy another tax in the nature of an excess-profits tax on his income or profits, that it is double taxation. Is not the farmer, merchant, or manufacturer, or other individual in trade or business, taxed on his income under the income-tax law exactly as the lawyer, doctor, or salaried business man is, and is not an excess-profits tax levied, in addition to the regular income tax, on his profits or income? If such a tax is just in case of the farmer, merchant, and manufacturer, why is it not just in case of the lawyer, doctor, or other professional man?"

As suggested by Senator SIMMONS in his remarks in the Senate, and by me in my remarks in the House, if there be an injustice, an inequality, a discrimination in section 209, it is in favor of the lawyer and other professional man and salaried business man. For instance: A, an individual farmer, merchant, or manufacturer, puts into his business, in addition to his personal services, his brains and labor, \$100,000 capital. He makes a net profit or income of \$25,000. The excess-profits tax to be paid by him is \$3,400. B, an individual lawyer or doctor or other professional man, puts into his business or profession no capital, but only his personal services, his brains, and labor. He makes the same profit or income of \$25,000. The tax, under section 209 (the excess-profits tax provision applicable to him), to be paid by him is only \$1,520.

If the net income of A, from his business in the case given is \$50,000, his excess-profits tax will be \$17,200. If the net income of B, the lawyer, from his profession is \$50,000, his tax under section 209 will be only \$3,520.

The merchant, farmer, manufacturer, or other individual business man puts into his business exactly what the lawyer, doctor, or other professional man (taxable under section 209) does, his personal services, his brain, and labor, and in addition puts in money and property, takes financial risks, makes financial sacrifices, builds up industry, gives employment to labor, produces for public use.

The lawyer, doctor, or other professional man (taxable under section 209) puts into his profession or occupation no money, no property, but only his personal services, his brains, and labor, and by such services takes no financial risks, makes no financial sacrifices, builds up no industry, gives no employment to labor, produces nothing.

It is inconceivable how any fair-minded lawyer or editor or other person can reason to himself the justice of levying an excess-profits tax on the income from the business of the one and of exempting from the tax the income from the profession or business of the other.

It should be remembered that this excess-profits tax applicable to the farmer, merchant, manufacturer, and other individual in business against which no protest was made by the lawyers, doctors, and editors, is in addition to the regular income tax just as is the tax under section 209, and such farmer, merchant, manufacturer, or other individual business man pays on his net income tax, at the same rate, as does the lawyer, doctor, or other professional man on his net income.

2. That it discriminates against the salaried man; that it is unfair and unjust to levy a tax in the nature of an excess profits on a business or occupation salary earned by personal service—by brains and labor.

By including individuals in the excess-profits tax provision of the revenue act, to which the House conferees were opposed, for the reasons set out in my remarks presenting the report to the House, the value of the personal services, of the brains and labor, given to his business by the individual merchant, farmer, manufacturer, and other individual engaged in business, with invested capital, was necessarily taxed thereby. Though the total income of his business is derived from a combination of his invested capital and his personal services, he is not allowed by law to separate from such income that portion earned by his personal services, his brains and labor, and to pay himself a salary for the value thereof, charging it up as part of the operating expenses of the business, as he could do if his business was incorporated. His personal services, in the management of the business, earns a part of the income and has a value just as much so as if he was employed by some corporation to perform the same services and paid therefor by fixed salary. Not being allowed to deduct the value

of or earnings from such services as part of the expenses of his business, in levying the tax on the total net income or profits, his earnings from such services are thereby taxed under section 201 at the rates ranging from 20 to 60 per cent, according to the amount of the per cent of profits made on his invested capital.

The business man with a salary in excess of \$6,000—the amount of the specific exemption allowed—is generally, in at least 19 cases out of 20, both an officer or employee and a shareholder in, or part owner of, the business concern paying the salary, and very frequently he is substantially the sole owner or controller of it. The concern, being a corporation, can value his personal services, fix and pay a salary therefor, and deduct same from the operating expenses of the business, and thus escape to the amount of the salary the payment of the excess-profits tax of section 201. For instance, A carries on business as an individual, has \$100,000 invested, manages it, devoting his personal services to it. He makes a profit of \$25,000. B incorporates, with a few other stockholders—perhaps his wife and daughter—to comply with the State law, incorporated, he conducts same kind of business, devotes to it his personal services, has same amount of capital and makes same profit of \$25,000. The services rendered by each to the respective businesses are of same nature and value, those of each worth \$10,000.

B, as an employee and manager of his incorporated business, is allowed to deduct the value of his services in a salary of \$10,000 from the \$25,000 profits and to charge it up to operating expenses. His business pays an excess-profits tax only on \$15,000, or a tax of only \$1,000; while individual A, manager of his business, not being allowed to charge up to expenses the \$10,000 value of his services, pays on the whole \$25,000, or a tax of \$3,400—computation in both cases made on the 7 per cent exemption basis plus the specific exemption. B's salary would escape altogether the payment of any excess-profits tax but for section 209, and even under this he pays on his \$10,000 salary only \$320; while A, on his earnings from his personal services in the business, though in nature and value the same as B, pays under section 201 over three times as much as B.

The case would not be altered if B had no interest in the business or owned no stock in the corporation, but was employed by it, and paid for his personal services a salary of \$10,000. He would pay only \$320 tax on the earnings from his personal services, while A would pay more than \$1,000 on like earnings from his personal services, they being in law inseparable from the total profits or income of his business.

It seems incredible that an intelligent, fair-minded man should approve the levying of the larger tax on A and denounce as unjust and discriminatory the levying of the smaller tax on B.

How can any one justify subjecting A to the tax and exempting B from the tax?

3. That it discriminates against earned income in favor of unearned income, requiring the earned to pay a larger tax than the unearned income.

Earned income means, according to the assailants of section 209, income derived from personal services or activities of the recipient of the income. Unearned income means income derived from investments, with respect to which no personal service or activity is contributed by the recipient.

A distinguished Senator first suggested this "discrimination" during the discussion of the conference report in the Senate, saying:

"I think an injustice is inflicted upon the man who earns his income by his own efforts as compared with the man who does not earn his income at all, but sits at a desk and clips coupons or cashes dividend checks."

To illustrate the injustice he, as many others have done, recited by comparison the case of the hard-working lawyer earning an income by his own efforts and the man who received an equal income by doing nothing except cashing his dividend checks, and then asserted that the lawyer was required by section 209 to pay a larger tax.

The facts is, the lawyer pays less tax than the "dividend-check casher."

The so-called unearned income is derived from two sources: (1) From interest on money loaned on bonds, notes, or other securities; and (2) from dividends on stock or shares in a corporation or association.

If one has \$100,000, generally accumulated earnings of preceding years, and instead of going actively into business he is content to loan it out on bonds or notes at the small profit, which the low interest rates laws of the States only permit, there is and can be no excess profits to be taxed. He has capital to the amount of \$100,000 invested in the bonds, notes, or other securities, and the interest does not amount to as much as the per cent (from 7 to 9 per cent) exemption allowed.

If he invests that amount in an active business, corporate or otherwise, and its profits or income do not exceed the exemptions allowed, there would be no excess to be taxed.

Can it be reasonably contended that money invested in loans, whose small per cent of income is limited by interest laws, should have a smaller exemption and a higher rate of excess-profits tax than money invested in business with prospects of large or excessive profits, with no law limit to its income? If so, there would and could be no lending of money—no investment in bonds, notes, or other securities by individuals. Interest from money loaned, of course, pays the regular income tax, like all other forms of income.

So much for the "coupon-clipper" argument.

Now, as to the dividend-check casher.

If one invests \$100,000 in the capital stock of a corporation, the corporation, under the act, pays the excess-profits tax (from 20 to 60 per cent) on the earnings or income of that \$100,000 for him before he gets a dollar of dividends. Should he be made to pay the second time the heavy excess-profits tax on the earnings of his \$100,000, when the dividends, already lessened by the payment of the tax by the corporation, are turned over to him? The law does not and should not require him to again pay the tax.

Instead of the "dividend-check casher" paying less tax under the excess-profits tax provisions on his so-called "unearned income" than does the lawyer or other professional or business salaried man on his "earned income" from his own efforts, he pays much more.

For instance, A invests \$100,000 in a \$200,000 capital-stock corporation. The corporation makes 25 per cent net profit, or \$50,000. A's \$100,000 earns half of it, or \$25,000. The corporation under the act pays for the stockholders, before they are entitled to dividends, an excess-profits tax of \$8,000. A's \$100,000 investment pays half of it; that is, A pays through the corporation on his income of \$25,000 an excess-profits tax of \$4,000. Should he be made to pay it again when the dividends, diminished to the extent of the tax, are turned over to him?

B, a lawyer, makes from his profession, from his personal services, \$25,000, the same amount A makes by his investment. B under section 209 pays a tax of only \$1,520 on his \$25,000 "earned income," about one-third as much as A pays on his so-called "unearned income."

It should be recalled in this connection that, with respect to the income tax, A through the corporation pays under the act on the earnings of his investment—that is, on his \$25,000 income—a normal tax of 6 per cent, without exemptions, while B, on his income of \$25,000, pays a normal income tax of only 4 per cent, with exemptions.

And so much for the "dividend-checks-casher" argument.

It should not be overlooked that section 209 applies not only to professional and business and occupation salaried persons, without capital invested in their professions or occupations, but to other individuals, partnerships, and corporations that carry on any business or are engaged in any trade or occupation with no or only a nominal capital invested.

Answering your direct question relative to the repeal of section 209 at the next session of Congress, I beg to say: If the application of the excess-profits tax provision to individuals (which I opposed) is retained, section 209 should not be repealed but amended, providing for the increase of the tax rate therein so as to more nearly equalize the tax paid by the class of individuals subject to such section with the tax paid by the class of individuals subject to section 201 of the act.

Permit me, in conclusion, though your letter made no reference to it, to allude to the false charge persistently made by some demagogues, a few lawyers and doctors, and many editors, that in the new revenue act "Congress exempted from taxes the salaries of Congressmen."

Under the new act Congressmen will pay three times more income tax on their salaries than before. They will pay both the rates under the act of September 8, 1916, which doubled the previous rates, and the rates under the new act, which more than doubled the rates of the act of September 8, 1916.

With respect to the "excess-profits tax" of the new act, these demagogues and the press would have the public believe that the Congress and Congress specifically exempted the salaries of Congressmen from the tax, but taxed all other salaries.

Here is the provision of exception of salaries (sec. 201, subdivision a): "This title shall apply to all trades or businesses of whatever description, whether continuously carried on or not, except—

"In the case of officers and employees under the United States, or any State, Territory, or the District of Columbia, or any local subdivision thereof, the compensation or fees received by them as such officers or employees."

This exception applies to the salaries of all officials of the United States or States, counties, cities, etc., and properly so in the unanimous opinion of the entire conference. No member of the conference—and, perhaps, no Member of Congress when he voted for the bill—discussed or had in his mind the salaries of Members of Congress. The conference, and so had the Senate before, considered the broad question whether it was proper as a policy to exempt from the excess-profits tax the salary of Federal, State, county, and city officials.

There is a difference between the income tax and the excess-profits tax.

The income tax is imposed upon individuals and corporations with respect to their entire income, including salaries of Congressmen and all other Federal officials.

The excess-profits tax is a tax upon the business, trade, profession, or occupation of the individual, partnership, or corporation with respect to the profits or income of such business, trade, profession, or occupation in excess of certain exemption or deductions.

What kind of "business" or "trade" or "profession" or "occupation" is the office of governor, judge, clerk of court, mayor of city, secretary of state, Representative or Senator? It is neither a business, trade, profession, nor occupation. What is the excess profits of a governor's salary? Of that of a judge, clerk of court, member of the Cabinet, of a Congressman?

An official (especially one whose salary is as much as \$6,000—and this is the exemption under sec. 209) gives his time, industry, and brains, not to his profession, business, or trade, for the promotion of such trade, business, or profession, and for private profits as does the lawyer, doctor, and high-salaried business man, but to the service of the Government, Federal, State, county, or city. However efficient, however much time given, however valuable the service rendered, they are for the Government, for the public, and he gets no more compensation than the fixed salary of the office. Not so with the professional man or high-salaried business man (the latter generally a high-salaried officer in his own business—his own corporation). His time, his labor, his brains are devoted solely for himself—his private profits. The more time, labor, brains bestowed the more efficient, the more service rendered, the more he serves himself, his profession or business, and the more are his private profits.

The duties of an official, whether Federal, State, or municipal, whose salary exceeds \$6,000 (the exemption in sec. 209) practically debar him from engaging in a business or a profession for private profits, and this privilege he sacrifices when he takes office. However, if a Member of Congress or other official receives income from a business or profession, he is not exempted from the excess-profits tax with respect to such income, as that comes from a business or trade or profession devoted to making private profits.

There is a difference in principle in levying an excess-profits tax on the business, trade, profession, or occupation organized and carried on for private profits than levying such a tax on the salary of an office established and conducted for governmental purposes, the service going to the benefit of the Government, of the public, and the official by his duties practically debarred from engaging in such business or profession for private profits.

Having given some of the reasons which justify the exception of governmental salaries in the application of the excess-profits tax, and being perfectly willing to assume full share of responsibility for it, I will say that I was not the author or suggester of such exception or exemption, as the press so frequently charges, nor do I oppose, nor have I opposed, the inclusion of the salaries of Congressmen or other Federal officials in the excess-profits tax provision.

Yours, truly,

CLAUDE KITCHIN.

Mr. FORDNEY. Mr. Chairman, I yield five minutes to the gentleman from Pennsylvania [Mr. MOORE].

Mr. MOORE of Pennsylvania. Mr. Chairman, when I make a mistake as a Member of this House and am conscious of it I am willing to admit it, but I am not willing to make a confession of error when I am not conscious of it merely to satisfy a false

public opinion. In voting for this war-tax bill I voted to hold Members of Congress to its terms. Neither in conference nor in the House did I vote to exempt Members of Congress from any responsibility placed upon other salaried men or profit earners of a like class.

The act of September 18, 1916, which is law in force, imposed upon Members of Congress a 2 per cent tax upon the normal income of married men earning over \$4,000. If they earn in excess of \$20,000 it imposes upon them a supertax. The act of October 3, 1917, imposed upon Members of Congress an additional normal tax of 2 per cent upon all they earn (married men) over \$2,000 and in addition a supertax of 1 per cent upon everything they earn over \$5,000. In addition the act grouped Congressmen with another class of citizens to be taxed for excess profits and fixing their capital of \$6,000, which is the amount of exemption granted to everybody, taxed them 8 per cent on all earnings above that amount. Now, that is what you Members of Congress have to pay. If you want to confess you exempted yourself, that, at least, is what you have to pay. I make no such confession. I am liable to 2 per cent normal tax under the act of September, 1916, to an additional 2 per cent tax under the act of October 3, 1917, and I am liable, as is every other salaried, occupational, or professional man, for 8 per cent tax on everything I earn over \$6,000. The so-called salaried or professional man receives no better treatment than I receive, nor do I receive any more or less than he receives.

Now, as to this fanfare that has given Members of Congress so much unjust criticism:

The whole war-tax bill is sufficiently intricate to puzzle even the lawyers who helped to frame it. As a layman I am willing to amend it or to wipe it out entirely, if assured that the United States can pay its obligations without taxing anybody. I am not willing to concede, however, that we can beat an efficient nation like Germany by making patriotic speeches or publishing cartoons ridiculing the Kaiser. The people of this country must pay for the war, which some of us think should be prosecuted more vigorously than it is in view of the tremendous appropriations that have been made. We have already appropriated approximately \$21,000,000,000, but judging from the importance which many people attach to the question of taxing Congressmen's salaries it would seem that we had been endeavoring to camouflage the country. This is the most arrant bit of nonsense that has come along since the war began, but occasionally, under stress, Members of Congress, like many other patriots, sometimes get cold feet when the pen that is mightier than the sword is directed toward their districts. This war-tax bill, intricate and burdensome as it is, never exempted Congressmen from taxation. It taxed them along with certain professional and business men, and on the same terms. If there was any loophole whatever through which Members of Congress could escape taxation it was as to the difference between the \$6,000 exemption allowed to everybody on excess-war profits and the salary of \$7,500, a matter of about \$40,000 in all, but since Congressmen are not Federal officials under the Constitution and are not State officials, they were not entitled to even this exemption. But lawyers who make fees above \$6,000 were touched by this law, and such editorial writers as make over \$6,000 were also touched, and therefore "the brains" of the country "were unduly taxed." Those who vote for the amendment now before the House will not relieve these "brains" of war excess-profits taxes; they will simply defer to that enthusiastic group of patriotic pikers in the United States, who, befogged in funds in excess of \$6,000, conjured up the destruction of all Members of Congress who were so "unpatriotic" as to include for taxation money made by "brains" along with money made by industry and brawn. My humble judgment is that when Congress learns to stand its ground against such indecent and unpatriotic assaults, it will be far more highly respected than it is. [Applause.]

Mr. FORDNEY. Mr. Speaker, I yield five minutes to the gentleman from Iowa [Mr. GREEN].

Mr. GREEN of Iowa. Mr. Chairman, I am in favor of taxing the salaries of the Members of Congress in the same manner the salaries of any other person or persons are taxed, but I am not in favor of this proposition, because I consider this bill entirely unnecessary, and because, in my judgment, it will place Congress in a false light. When I voted for the last revenue bill I voted to put the excess-profits tax on the salaries of Members of Congress the same as on the salaries of any other party who was taxed. When this matter first came up and it was charged that Members of Congress were exempted, I stated that there was nothing in the charge, that the tax was placed upon Members of Congress as well as upon others. I said then that I should pay the tax without claiming exemption. I claim no credit for this, as, like all other Congressmen, the law required

me to pay it. I so intended when I voted for the bill, and if there is any Member of this House who says that he intended to the contrary I would like for him to stand up and say so. Gentlemen of the House, I am unwilling to plead guilty to the commission of an act which I have never done.

I do not want to admit, either by inference or by implication, that a charge is true when in fact it is absolutely baseless and unfounded.

I have no time in five minutes to make a legal argument on this matter. I wish I had in order that I could show there is nothing in the statement that Congressmen's salaries were exempt as a legal proposition. I did, however, address a letter to the Commissioner of Internal Revenue sometime ago, which was printed in the Record, in which I stated my reasons for holding that Members of Congress were subject to this excess-profits tax and asked that his department so rule. I am willing now to stake my professional reputation on the opinion of the Commissioner of Internal Revenue, feeling absolutely satisfied and confident that if he ruled on this point he would hold that as the law now stands Members of Congress are subject to this tax.

Mr. GARD. Will the gentleman yield? Will the gentleman kindly give the date of the Record in which that is published?

Mr. GREEN of Iowa. The Record of December 10.

Mr. GARD. I thank the gentleman.

Mr. GREEN of Iowa. The Constitution of the United States provides that the President, with the advice and consent of the Senate, shall appoint all officers of the United States except that Congress may by statute provide for their appointment by certain heads of departments. Over and over again—as I showed in this statement I sent to the Commissioner of Internal Revenue, and might have shown other authorities—has the Supreme Court of the United States held that "officers of the United States," speaking strictly and in the terms of the Constitution, are only those who are appointed; and consequently Congressmen are not embraced in these words when used in the Constitution. That has been held in cases where it became necessary to determine whether a man was an officer of the United States or not. Gentlemen, you will find these cases referred to in my letter and find other cases, if desired, in support of this proposition.

Now, there is another point in the way in which this law was drawn. The terms of the exceptions under this statute, the last revenue bill, are that "officers under the United States" are exempt. But Congress and its Members are under no one. They are in fact the Government of the United States and each House is responsible to no one except Members of its own body. No one is over Congress. It would seem as if in framing this law that especial pains was taken that no mistake might be created as to who would be embraced within its terms, but gentleman say there has been an impression created abroad that Congress was exempt, and therefore we want to correct this impression. Let me say if gentlemen think they are going to escape the Congress mucker in this matter that they are mistaken.

Those who were so careless or reckless or so malicious as to state that Members of Congress had exempted themselves from the income tax will be as malicious as they were before and invoke some other charge against them. Every Member knows that there was not a pin point on which to hang the claim that Congress had exempted its Members from the income tax. The only question that could possibly arise was whether the salaries of Members were exempt from the excess-profits tax, and I have never seen a lawyer who had read the bill and considered the authorities that thought they were. What we ought to do is to await the ruling of the Commissioner of Internal Revenue instead of passing this wholly unnecessary bill. [Applause.]

Mr. KITCHIN. Mr. Chairman, I yield five minutes to the gentleman from Tennessee [Mr. HULL].

Mr. HULL of Tennessee. Mr. Chairman, immediately after the passage of the war-revenue act on October 3, some question arose as to whether the compensation paid to Senators and Representatives in Congress was subject to the excess-profits tax. That controversy, however, was at once shifted to a general charge, made in the press of the country, that they had been exempt, as the gentleman from North Carolina has stated, not from the excess-profits tax but from the income tax. In other words, the real question was at once completely beclouded by the injection of entirely erroneous statements and sweeping charges with respect to the status of the salaries paid to Senators and Representatives in Congress as they might be affected, not by the excess-profits act, but by the income tax.

There was ground for enough difference of opinion as to the application of the excess-profits law to the compensation of Senators and Congressmen as to afford room for controversy. And

while I thought then, and think now, that the Treasury Department would probably rule that the compensation paid by the Federal Government to Senators and Representatives is subject to section 209 of the excess-profits tax law, yet, in view of the widespread charges sent all over this country as to just what Congress intended in that connection, and in view of the perversion of what I know was the intention of this House in that respect, I have thought as one Member here that, notwithstanding the fact that the Treasury would probably rule that we are subject to the excess-profits tax as stated, we owed it to ourselves to say in the clearest terms what our intention was, in order to leave no doubt in the minds of any citizen of this country, and in order to give no person or newspaper the pretext to say falsely that Congress attempted to exempt itself.

Now, this resolution simply does what I know was in the minds of the House on October 3, when this war-revenue act was passed.

Mr. GLASS. Will the gentleman yield?

Mr. HULL of Tennessee. I will.

Mr. GLASS. Does not this resolution do vastly more than that? If it be true that we find it necessary or desirable to fence and foil demagogic criticism as applied to ourselves, why should we break all precedent and be weak enough to apply this tax to Federal officials, when the chairman of the Ways and Means Committee says that the tax does not apply in other nations to Government officials?

Mr. HULL of Tennessee. Well, Mr. Chairman, there is so much opportunity for discussion and so little time, like the gentleman from Iowa [Mr. GREEN], I have had no disposition to enter into a legal argument as to any of the phases of this tax law. I simply wanted to emphasize the purpose for which this resolution is being considered; that it comes up here to express, or, rather, to reiterate in unmistakable language, the original intention of the membership here. And I think it does that. I think no one can be criticized for reiterating what was on his mind when the act was passed.

Mr. GLASS. But it does more than reiterate that. It goes further and makes this excess-profits tax apply to Federal officials when it never was intended it should apply to Federal officials, and when the chairman of the Ways and Means Committee explicitly states that similar taxes do not apply in any other government. Now, in order to relieve ourselves from criticism, why should we be weak enough to go forward and tax Federal officials?

Mr. HULL of Tennessee. Mr. Chairman, the idea was in the minds of most of us, I think, that the Treasury would and should rule that the salaries of Congressmen would be taxed on the theory that they were not Federal officials under the Constitution and that they did not come under the law of exemption contained in paragraph 9 of section 201. That being true, it was only contemplated that all salaries, whether official or whether those derived from other than official sources, should be treated alike. The sole purpose of this resolution is to make clear and certain the liability of the salary of Members of Congress in excess of \$6,000 to excess-profits tax of 8 per cent. No question as to whether salaries generally should have been subjected to this tax in the first place, as they were, does not now arise. This question can later be considered on its merits now that the status of all salaries has with certainty been made the same. I have heretofore indicated my attitude as to the taxation of salaries under excess-profits act.

Mr. FORDNEY. Mr. Chairman, I yield one-half minute to the gentleman from Kentucky [Mr. POWERS].

Mr. POWERS. Mr. Chairman, I shall support this joint resolution, and I ask unanimous consent to extend my remarks in the Record.

The CHAIRMAN. Is there objection?

Mr. FOSTER. I would like to ask if the gentleman intends to extend his remarks on this subject or on the subject that he asked to extend them on some time ago?

Mr. POWERS. On this subject; and I would like also to extend them on prohibition.

Mr. FOSTER. I object to that. I object to anything on that resolution.

Mr. POWERS. I will confine it, then, to this resolution.

The CHAIRMAN. The gentleman from Kentucky asks unanimous consent to extend his remarks in the Record on the resolution under consideration. Is there objection?

There was no objection.

Mr. KITCHIN. Mr. Chairman, I yield two minutes to the gentleman from Georgia [Mr. BRAND].

Mr. BRAND. Mr. Chairman, I have only two minutes of time at my disposal, and therefore can only make a mere statement of my position upon this question. I would not occupy this time were I not apprehensive that my vote in favor of the

pending proposition may be construed into an admission that the report sent out all over the United States after the close of the last session of Congress that Members of Congress had voted to exempt themselves from payment of the income tax was true.

According to the view I hold upon this question, the passage of this resolution is useless legislation, and if I had time I believe I could demonstrate it to the satisfaction of any critic. I make this statement in no sense as a criticism of the Ways and Means Committee, because it has likely adopted the correct course to terminate the life of a misrepresentation which has been circulated, and to some extent credited, in every congressional district of the United States. When I first heard of the report that Congress had voted to exempt themselves from the payment of the income tax and the excess-profits tax, though the report was confined to the former, I denied it, and I deny it now.

It is not true for two reasons, as I contend:

First. The portion of the revenue act upon which this report was based does not bear the construction, currently prevailing, and, in my judgment, no court of any respectable reputation would so hold. My contention is that a Congressman is not an officer and an employee of the United States, or an officer and an employee under the United States within the meaning of the law, and therefore the provisions of the revenue act referred to do not exempt him.

Second. As all know, a tax levied upon the people or a class of people operates on all alike. No man and no one class of people can be held exempt from its operation by implication. All are subject to the provisions of a bill designed to raise revenue unless expressly exempted. No class is exempt in a tax or revenue act unless express words are used clearly showing that the legislative body had that particular class in mind at the time the legislation was voted for. No such words can be found in the section under consideration.

I know, and every Member of this House, Republican and Democrat alike, knows as well as we know that our Redeemer liveth, that no vote was cast on the revenue bill by any Congressman with the intention or purpose in his mind to exempt himself from these taxes.

I know and you know that we did not intentionally or purposely vote to put burdens upon other people which we ourselves were not willing to help carry, and as there is not a line in the bill expressly exempting Congressmen from the payment of the income tax or the excess-profits tax, I insist under the law as it stands now that we are subject to the payment of these taxes. And according to the calculations of the tax gatherer, the act imposes an income tax of \$245 on each unmarried Congressman and \$205 on each married Congressman, and in addition to this an excess-profits tax of \$120 on all Congressmen. Those interested should not be unmindful of the further fact that in addition to the payment of these taxes Congressmen will have to pay an income tax on the property respectively owned by them. These taxes will be paid by us ungrudgingly and as cheerfully, in my opinion, as by any other class of taxpayers in this Republic. [Applause.]

Mr. FORDNEY. Mr. Chairman, I yield 15 minutes to the gentleman from Ohio [Mr. LONGWORTH].

Mr. LONGWORTH. Mr. Chairman, my friend from North Carolina [Mr. KITCHIN] has just made a rather remarkable speech in support of this resolution. In arguing in favor of its passage he gave strong, logical, and, to my mind, unanswerable reasons why, as a matter of principle, public officials should not be included in an excess-profits tax. Now, let us be perfectly frank about this proposition. Let us not delude ourselves as to just what we are doing. The sum and substance of this resolution is the declaration by legislative enactment that \$1,500, the amount by which our salaries exceed \$6,000, is excess profit. No such glaring absurdity has ever been enacted in the statutes of this or any other country. How is it possible logically to say what portion of our salaries is an excess profit? Imagine this situation, and I suggest it because the gentleman is not present, for I do not desire to embarrass him. If the salary of the gentleman from New York [Mr. FITZGERALD], who is about to leave us, was \$100,000 a year, I think every man here will agree that, measured by his service to the country, not one cent of it could be properly regarded as an excess profit. [Applause.]

There are many Members of Congress whose value to the country is not to be measured in dollars. To call any portion of their salary an "excess profit" is, I think, a rank absurdity.

While under ordinary circumstances I would oppose this resolution on its merits to the last ditch, I realize that the Yuletide season is approaching. We are about to adjourn for the Christmas holidays, and I see many of my most cherished friends here with haggard faces, due to loss of sleep from brooding, I suppose, over the abuse they have received for hav-

ing voted to impose an excess-profits tax on the incomes of doctors and lawyers and clergymen and other income earners and exempted themselves from its operation. Under the circumstances, then, I am prepared, as a finality, to accept this resolution with as good grace as I can.

Now, gentlemen, all this trouble—and I am still speaking frankly—was brought upon us by what I regard as the temporary aberration of the gentleman from North Carolina [Mr. KITCHIN] and a few of his colleagues on the conference committee. I want to say this about my friend from North Carolina, that up to the time he reached the conference committee he behaved remarkably well; he comported himself with dignity, discretion, and wisdom. I will not say that this was due to the benignant influence of association with myself during the formative period of this bill [laughter], but the fact is that when deprived of that association during the conference he so far lost his former admirable poise as to lend his approval to this amorphous invention known as section 209.

I use the word "invention" advisedly. Section 209 is an invention. It is without parallel in the statutes of this country or of any other country under the sun. It is the product of the intelligence of a few gentlemen who succeeded in reconciling their consciences to advocacy of the proposition that human brains are to be regarded as invested capital, and that the product thereof is an excess profit. I assert that no such absurdity has ever before been written into the statutes of this or any other country. Every man here knows that this proposition to impose an excess-profits tax on incomes received where there is no invested capital at all was never even hinted at, much less discussed, on the floor of this House. In the Senate, by common consent, salaries and professional incomes were specifically eliminated from the bill. I think the question whether the conferees, there being no difference between the two Houses on this question, did not exceed their power to bring in this proposition might be distinctly open to debate. The gentleman from North Carolina, in his able argument against the imposition of an excess-profits tax on the salaries of public officials, in which I entirely agree with him, added that no other country had ever imposed such a tax. That is true; but furthermore it is true that no other country under the guise of an excess-profits tax has ever imposed a tax upon earned incomes where there is no invested capital.

Mr. GLASS. Mr. Chairman, may I ask the gentleman a question?

Mr. LONGWORTH. I yield to the gentleman for a brief question.

Mr. GLASS. If we want to relieve ourselves from criticism, why not stop there? Why break all precedents and tax other Federal officials as well as ourselves?

Mr. LONGWORTH. Well, I will answer that simply on the theory that we are giving a Christmas present to our colleagues, about to go home for the holidays, I am willing to do it.

Mr. GLASS. Give them a Christmas present, but not burden Federal officials with it.

Mr. MOORE of Pennsylvania. Mr. Chairman, will the gentleman yield?

Mr. LONGWORTH. Yes.

Mr. MOORE of Pennsylvania. The gentleman has included all trades and business covered in "professions"?

Mr. LONGWORTH. Yes.

Mr. MOORE of Pennsylvania. The gentleman wants to relieve his entire earnings from taxation?

Mr. LONGWORTH. I want to relieve the man who earns his income, whether large or small, by his personal effort and from his brain alone from an additional penalty tax over the man who without any effort on his own part derives his income from invested capital.

Now, just what does section 209 do? It puts a tax of 8 per cent on trade and business where there is no invested capital. Let me call attention to this fact particularly. Section 209 of itself would not include professional incomes and salaries were it not for the fact that in section 200 of the revenue law the terms "trade and business" are specifically defined to include professions and occupations. It is on account of that definition that professions and occupations come in under section 209.

Now, what is its practical effect? Let me give you an illustration, amplifying my answer to the gentleman from Pennsylvania (Mr. MOORE) a moment ago. A inherits an estate of \$200,000, invested at 5 per cent. He draws an income of \$10,000 from that inheritance without any effort on his part at all. B is a man who has inherited nothing, but who, by his energy, his ability, and his brains, has built up a capacity to earn an income of \$10,000. Which one ought to be taxed the higher, A or B? Is there any man in this House who will say that B, who actually earns all of his income, ought to be taxed more than A, who does not? And yet that is what section 209 does.

Mr. LENROOT. Mr. Chairman, will the gentleman yield?

Mr. LONGWORTH. I yield.

Mr. LENROOT. I want to ask this question: The man who earns his income would pay \$320 a year more than the man who does not?

Mr. LONGWORTH. A and B pay the same income tax. At that point A's liability to pay taxes ceases, but B, as the gentleman from Wisconsin says, would be compelled, under section 209 to pay an additional tax of 8 per cent on \$4,000, the excess of his income, over \$6,000.

Gentlemen, this doubly violates a principle that should be fundamental in every income-tax law. It is a fundamental principle of every income-tax law in every other country but this—that earned income pays a less rate of taxation than unearned income.

In Australia there is a difference made of 50 per cent in favor of earned as compared to unearned incomes. In Great Britain, I think, it is 25 per cent. Every country except this discriminates in favor of the man who earns his income by his personal exertion and by his brains, as compared with the man who sits down and cuts coupons or collects rents. Under our law not only does such a man not pay less taxes, but section 209 has imposed upon him an additional tax in the form of an excess-profit tax from which the coupon cutter or the rent collector is exempt.

There is a fundamental reason why a discrimination should be made in favor of the man who earns his income. The man who derives his income from invested capital does not thereby destroy or impair his capital. It remains the same, and his capacity to receive the income therefrom remains the same during his life; but the man who has to earn his income thereby diminishes his capital from day to day, to some extent, and the time eventually comes when his earning power vanishes. Our present law, then, is a double violation of that principle which I am sure most men in this House believes should be made one of the permanent fundamentals in our income-tax legislation. It is a pity that Congress has not so far recognized this principle, but it is an infinitely greater pity that we should have adopted a provision which not only makes no discrimination in favor of the man who earns his income, but places a penalty upon him.

Mr. KELLEY of Michigan. Will the gentleman yield?

Mr. LONGWORTH. Yes.

Mr. KELLEY of Michigan. I did not hear the first part of the gentleman's remarks. Is the gentleman's opinion in harmony with that of the chairman, that Members of Congress are liable for this 8 per cent tax on anything in excess of \$6,000?

Mr. LONGWORTH. I am inclined to think that under the law as it is now we are liable for this tax, though the question is open to doubt.

Mr. ROSE. Under what pretext can the examples that the gentleman gives be called excess-war profits?

Mr. LONGWORTH. They can not under any circumstances. They can not in any case, I imagine, be a war profit, because in all probability the incomes of clergymen, doctors, attorneys, and presidents of universities, and others with no invested capital are, with few exceptions, less since the war started than they were before. That is an additional reason why these incomes should not be subjected to an excess-profits tax.

After all, gentlemen, it is the passage of section 209, as extended by the definition in section 200 of trade and business, that has brought all this criticism upon us. We are seeking to disarm criticism by committing two wrongs on the mistaken theory that two wrongs make a right. It is not the way to accomplish the result. The way to disarm any just or fair criticism against the revenue law is to eliminate the root of the evil—the penalty tax on earned incomes. I have myself a proposition to suggest by way of remedy in the form of a bill I have introduced, which I sincerely trust will meet with favorable consideration before we adjourn. It is a bill which simply amends the definition in section 200 of the terms "trade" and "business," providing that they shall not include professions and occupations where there is no invested capital. The result of the passage of such a bill would be simply this, that section 209 would still apply to corporations and business partnerships having no invested capital, but would not apply to professional men and to men who earn an income by their personal efforts and by their brains alone.

Mr. MOORE of Pennsylvania. Does the gentleman propose to offer that as an amendment at the proper time?

Mr. LONGWORTH. I have some little doubt as to whether this precise amendment would be ruled to be in order. I shall attempt to accomplish the same thing in another way.

Mr. MOORE of Pennsylvania. If the gentleman does propose to offer an amendment, I want to be heard on that question; that is all.

Mr. KITCHIN. I yield three minutes to the gentleman from Mississippi [Mr. QUIN].

Mr. QUIN. Mr. Chairman, I am very heartily in favor of this resolution. Congress has been maligned, first by some gentlemen of the demagogue type who desire to defeat some worthy Members of this body, and then again by the metropolitan press of this country, whose toes are trampled on a little by the war-revenue bill passed in the last session of Congress. Every sensible man who has investigated the question knows that without this excess-profits tax Members of the House and Senate were taxed \$205 per annum on their salaries. The United States Senate put on that bill after it left the House an excess-profits tax on the salaries and incomes of professional men and all others above \$6,000. No Senator nor Congressman intended to exempt themselves from the excess-profits tax on their salaries, nor did they believe that Congressmen or Senators were exempted. All of us know that we are to pay \$325 taxes on our salaries yearly under the war-revenue bill passed at the last session of Congress. We are not exempted from any kind of tax under that bill. We are in war, and all people should be willing to pay taxes. Congressmen are not officers of the Government. Yet some of the metropolitan papers and weekly periodicals of the northeastern portion of this Republic have severely criticized Congress and impugned the motives of Members, as though a man elected from a great State as a Senator or from a congressional district of 200,000 souls as a Representative would make a scoundrel of himself for the paltry sum of \$120 on his salary. The excess-profits tax on the \$1,500 above \$6,000 amounts to only \$120; and yet some of these periodicals would impugn the motives of a man who has principle and honor enough to be elected by an honorable constituency. [Applause.] The trouble of it is these publications have been for all these years getting a subsidy in the shape of having their papers transported through the mails at 1 cent a pound when it cost 8 cents a pound to transport them. In other words, they have been getting out of the taxpayers of the United States 7 cents on every pound of the papers carried; and the Ways and Means Committee, out of \$90,000,000 that these papers and periodicals have been grabbing annually out of the people through this mail subsidy, has compelled them to pay \$26,000,000 a year; and the time is near at hand when they shall be made to pay all that it costs to transport their papers through the mails, the same as a man pays for the expense of transporting a first-class letter. There is no reason why the taxpayers of the United States should pay to transport these papers free, but such publications as these weeklies and magazines that I have mentioned have impugned the motives of Members of Congress because the American Congress saw proper to keep those papers, journals, and magazines and others like them from sending through the mails at a cent a pound the tons of pages of advertisements from which they get such enormous revenues. [Applause.] Some of the country papers have accepted as true what the selfish metropolitan press and magazines have published. They should investigate before wrongfully criticizing Congress. [Applause.]

The CHAIRMAN. The time of the gentleman from Mississippi has expired.

Mr. MOORE of Pennsylvania. I yield five minutes to the gentleman from Iowa [Mr. TOWNER].

Mr. TOWNER. Mr. Chairman, when I came back to Washington, having seen the notices in the papers that we exempted ourselves from the income tax, I at once took up the matter with the Commissioner of Internal Revenue and attempted to show that there was no intention on the part of Members of Congress to make such exemption, and that it was impossible under the terms of the act. I would have been pleased indeed if the commissioner had seen fit to order, as he might have done, that there should be no exemption of Congressmen from section 209. That would have settled the entire matter.

Of course I shall support this joint resolution, but I regret exceedingly that it was introduced, because I think it was entirely unnecessary, for we were liable without the passage of this act. It gives the newspapers and those who delight to malign Congressmen an opportunity of saying that we are passing this resolution because of the severe criticism.

Title 2 was devoted exclusively to the ascertainment of whether or not there was more profit being made during the war period than there was during the years called the prewar period and placing a tax on such excess profits. It was exclusively devoted to that object and purpose, and the amount was ascertained by a comparison of the profits made in trade and business of the prewar period with the taxable year. The prewar period was fixed as the years 1911, 1912, and 1913. Profits were to be determined by the relationship of the in-

come received with the capital invested. So, of course, it was utterly impossible that there should have been any intention or expectation of including in this any salary or proposition of that kind, because it would be absurd to say that a man receiving a fixed salary was receiving an excess profit. That was the condition of affairs when the exemption provision was inserted, and of course it was perfectly proper under those circumstances. The exemption was in the original act, and it was proper under the original act. Section 209 was inserted by the conferees, and it could not be said that it was the intention to apply the exemption provision which existed in the old title when this was entirely a new matter and had no relation to the old condition. So the facts absolve Congressmen from attempting to exempt themselves from the provision of section 209.

The exemption provision would not apply to Members of Congress unless the language of the statute was expressly or by clear implication intended to so apply. An officer of the United States is defined by the Constitution to be one appointed by the President or by a court of law or by the head of a department. The Supreme Court has said in numerous cases that none others are officers. Language has been used sometimes in statutes in a popular sense, but it never has been so interpreted, except under circumstances where it is shown that that was the intent of the legislators. Certainly no intent could be shown in this case. So we have a clear proposition of law upon which I do not think any lawyer studying the decisions in this case could for a moment believe that the Supreme Court of the United States or any other court would say that Members could claim exemption, because they were officers of the United States, from the operation of section 209. So that in fact we were not exempt, and so in fact this resolution is entirely unnecessary. [Applause.]

Mr. KITCHIN. Mr. Chairman, I yield four minutes to the gentleman from Missouri [Mr. DICKINSON].

Mr. DICKINSON. Mr. Chairman, it has been charged that in the passage of the war-revenue bill Members of Congress exempted their own salaries from the payment of all income taxes. The contrary is true. It has taxed them along and on the same terms with professional and business men.

Everybody familiar with the Federal income-tax laws knows that all persons, including Congressmen, are subject to the payment of income taxes of 2 per cent upon their net incomes above \$2,000 exemption for heads of families and above \$1,000 for single persons, and an additional 2 per cent upon their net incomes above \$4,000 for heads of families and \$3,000 for single persons, and a further 1 per cent on net incomes above \$5,000 up to \$7,500, and an increasing surtax for larger incomes. The war-revenue tax law very largely increases the income tax on the salaries of Congressmen and others with like incomes.

But the general public were not so familiar with the income-tax laws and were easily misled by unjust criticism. The occasion of the criticism was a provision in the war-tax revenue law, finally enacted on October 3 last under the title of war excess-profits tax, which provision was inserted in this revenue bill after it had passed the House and had gone to conference where the differences between the Senate and House were adjusted, and the conference report was adopted during the final days of the special session.

War excess profits are known as the profits during the war in excess of prewar profits. Naturally there could be no excess profits in salaries that are the same both before and during the war. But the conference committee concluded to levy in lieu of an excess-profits tax, as provided in section 201 of the war-revenue law, a tax equivalent to 8 per cent of the net income of the trade or business of every domestic partnership or citizen or resident of the United States in excess of \$6,000 where such trade or business had no invested capital, except—

In the case of officers and employees under the United States or any State, Territory, or the District of Columbia, or any local subdivision thereof, the compensation or fees received by them as such officers or employees.

This exception to the conference committee amendment did not at the time attract the attention of Members of Congress generally, for it simply enlarged or extended the exemption heretofore existing in prior income-tax laws as to State officers, and so forth, so as to make officers and employees of the United States as to this law also exempt, and it did not seem unreasonable or of much moment, as few Federal or State officers have salaries above \$6,000. But when it was afterwards suggested that Congressmen might be construed to be within this exception there was a general demand from Members of Congress that the language be so amended as to make it plain that Members of Congress were not exempt from this 8 per cent

additional tax written in the law under the title of excess war-profits tax. It was well argued that Members of the House and Senate were not officers and employees of the United States in contemplation of the Constitution and could not be held to be within the exception, as they were not officers and employees of the United States, and that Members of Congress were liable to this additional tax, not being expressly named in the exception.

Nowhere in the revenue act are Members of Congress mentioned as being exempt from the payment of any income tax or excess war-profits tax. However, to put the matter beyond any controversy, and responding to the unanimous desire of all Members to make it clear that Senators and Congressmen are liable to this additional tax, and thereby end all controversy, a joint resolution was reported by the Ways and Means Committee, which, when adopted in the House, read as follows:

Joint resolution amending the act entitled "An act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, so as to subject to the war-excess-profits tax the compensation of officers and employees under the United States, including Members of Congress.

Resolved, etc., That subdivision (a) of section 201 of the act entitled "An act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, is hereby amended to read as follows:

"(a) In the case of officers and employees under any State, or local subdivision thereof, the compensation or fees received by them as such officers or employees."

SEC. 2. That section 209 of such act of October 3, 1917, is hereby amended by adding a paragraph to read as follows:

"The income of officers and employees under the United States, including Members of Congress, received as compensation or fees by them as such officers, employees, or Members, shall be taxable under this section for the calendar year 1917 and each year thereafter; but a non-resident alien officer or employee of the United States shall be entitled to the same deduction as a resident of the United States."

This joint resolution, unanimously supported in the House, specifically mentions the incomes of Members of Congress as subject to this additional 8 per cent tax, together with the incomes of officers and employees of the United States, received as compensation or fees by them as such officers, employees, or Members, thereby ending all further controversy as to the meaning of the law and the intention of Congress with reference thereto.

Under existing Federal laws Congressmen, as well as others, if married men or heads of families, will pay 2 per cent normal tax on their net incomes exceeding \$2,000 up to \$4,000, and 4 per cent on their net incomes above \$4,000, and a further 1 per cent or surtax above \$5,000, and in addition thereto 8 per cent above \$6,000.

The incomes of State officers are exempt from payment of all Federal income taxes by reason of a decision of the Supreme Court of the United States.

The unanimous support given this amendment should end all further criticism from any source. Many Members of Congress have sons in the Army—some have already gone and others shortly will go to the battle fields of France, to do service for their country. All Members have far more care for the welfare of these soldier boys than for the income tax cheerfully levied upon their own salaries.

I insert herein a table showing how the income tax figures out for both married and single men. Here is what a married man will have to pay under the income-tax section of the new revenue act. The only alteration necessary in applying the figures to the income of a single man is to make the exemption \$1,000 instead of \$2,000, as in case of a married man.

Married man having income of—	Amount of normal tax.	Amount of war normal tax.	Surtax.	Total individual income tax.
\$1,000.....	None.	None.	None.	None.
\$2,000.....	None.	None.	None.	None.
\$3,000.....	None.	\$20	None.	\$20
\$4,000.....	None.	40	None.	40
\$5,000.....	\$20	60	None.	80
\$7,500.....	70	110	\$25	205
\$10,000.....	120	160	75	355
\$12,500.....	170	210	150	530
\$15,000.....	220	260	250	730
\$20,000.....	320	360	500	1,180
\$40,000.....	720	760	2,100	3,580
\$60,000.....	1,120	1,160	4,500	6,780
\$80,000.....	1,520	1,560	7,900	10,980
\$100,000.....	1,920	1,960	12,300	16,180
\$150,000.....	2,920	2,960	25,800	31,680
\$200,000.....	3,920	3,960	41,300	49,180
\$250,000.....	4,920	4,960	59,800	69,680
\$300,000.....	5,920	5,960	80,800	92,680
\$500,000.....	9,920	9,960	172,800	192,680
\$750,000.....	14,920	14,960	297,800	327,680
\$1,000,000.....	19,920	19,960	435,300	475,180
\$1,500,000.....	29,920	29,960	740,300	800,180
\$2,000,000.....	39,920	39,960	1,050,300	1,130,180
\$4,000,000.....	79,920	79,960	2,310,300	2,470,180

Heads of families are allowed an additional deduction from income of \$200 for each dependent child.

In the foregoing on all earned incomes above \$6,000 an additional tax of 8 per cent should be added.

You will note from this table that the normal income tax heretofore levied on the salaries of Congressmen was \$70; that the new revenue act imposed an additional war normal tax of \$110 and a surtax of \$25, making a total of \$205, to which the additional tax of 8 per cent, or \$120, will be added, making in all \$325 to be paid by Congressmen and others having similar net incomes.

I believe in the income-tax law and the levy of a reasonable per cent on all incomes, above a fair exemption, for the support of the Federal Government—a larger per cent in war times than in times of peace—and an increasing per cent upon the larger incomes.

If our boys enter the service of their country, risking life and health, then those who earn while others fight should pay without complaint and cheerfully pay the reasonable and fair tax contribution necessary to provide our soldiers with food, clothing, munitions of war, and all the necessities required by this dangerous and patriotic service.

Mr. KITCHIN. Mr. Chairman, I yield one minute to the gentleman from Missouri [Mr. RUSSELL].

Mr. RUSSELL. Mr. Chairman, this is a bill to amend the revenue law passed at the last session of this Congress, but it is not for the purpose of correcting that law but is simply for the purpose of making absolutely certain that which everyone in this House thought was certain when the act was passed. I have not yet found a man who was present when the revenue bill was passed who believes that there was any intention to or that it did, in fact, exempt Members of Congress from the payment of their taxes under the excess-profits provision the same as salaries of all other citizens of the United States. But there is no doubt that among the people the belief does exist that we did exempt our salaries and I with many other Members of Congress have received letters from friends saying that Congress had taxed everything in sight except themselves and their own salaries, which were exempted.

We did not do anything of the kind, and every man here at the time understood that we did not. The good lawyers in this House and outside of it say that our salaries are subject to the tax, but I am glad to-day to be able to vote for a resolution not to correct but to make absolutely certain that which we thought was certain at the time we voted for and passed the revenue bill.

Mr. KITCHIN. Mr. Speaker, my distinguished friend from Ohio, Mr. LONGWORTH, says that section 209 is the root of all this trouble. That section taxes lawyers, doctors, professional men, and others, including corporations, without invested capital who make profits in excess of the specified deduction.

Mr. SNYDER. Mr. Chairman, will the gentleman yield?

Mr. KITCHIN. Yes.

Mr. SNYDER. Did the gentleman state the matter correctly?

Mr. KITCHIN. No; he did not state it correctly, and I am going to show you that he did not.

Mr. SNYDER. I mean the gentleman from North Carolina now speaking. Does the gentleman not mean that these men were penalized and not taxed?

Mr. KITCHIN. No; they are justly taxed and not penalized as long as other individuals are taxed. The gentleman from Ohio [Mr. LONGWORTH] said that nobody knew that this proposition was in the bill until after it was passed.

Mr. LONGWORTH. I never said that I did not know it. I said that not 10 Members of the House knew it.

Mr. KITCHIN. The gentleman knew it when it was passed.

Mr. LONGWORTH. Oh, yes; I did.

Mr. KITCHIN. That is the point that I am making. The gentleman knew it was in there when he voted for it. I discussed that very section, 209, upon the floor of the House when I presented the conference report. I discussed it at length, and the gentleman was sitting in front of me as I discussed it. I showed why it was put in there and why it ought to be put in there, and when the time comes and any man wants to strike it out, I shall try my best to show why it ought to remain there. The gentleman knew it was in there, and yet he never raised his voice against it. The time to have denounced section 209 was when it was before the House for approval or rejection. If he wanted to protest against it, that was the time to protest. If it is wrong now, it was wrong then, and yet he never made any protest, knowing it was in there and knowing that we and he were to vote on it. He never made any protest until after he went home and no doubt talked to some of the big Cincinnati lawyers, and he then comes back here and is con-

vinced that it is a big outrage; that it penalizes the lawyers and the doctors.

Mr. LONGWORTH. And the clergymen.

Mr. KITCHIN. Yes; and the preachers.

Mr. LONGWORTH. Will the gentleman yield?

Mr. KITCHIN. I have not the time now.

Mr. LONGWORTH. The gentleman is aware that there is a rule that a conference report must be voted either up or down.

Mr. KITCHIN. Oh, we could have stayed here and voted it down if it was such an outrage as the gentleman makes out this morning. If I were in the gentleman's place I would have voted against it and told the conferees to go back and correct the outrage, because if we had committed an outrage the conferees would have been glad to correct it. Or I certainly would have protested against it and warned the House of its injustice in the speech which the gentleman made on the report; but not a word of protest or warning did he make.

Mr. LONGWORTH. The gentleman at the time was impressed with the necessity for raising revenue.

Mr. KITCHIN. There is no fairer or more equitable or righteous provision in all the revenue act than section 209. When the Senate included individuals in the excess-profits tax we protested against it. The House conferees and the gentleman from Ohio and myself agreed on that, and the Ways and Means Committee agreed on it, and the House was of the opinion that individuals ought not to be put in the excess-profits tax provision, but when the Senate insisted upon it and refused to yield, then we said that it was not right to put in the individual farmer, and the merchant, and the lumberman, and banker, and butcher, and blacksmith, and every other individual and leave exempted from the tax lawyers and the doctors and other professional men.

Mr. LENROOT. Mr. Chairman, will the gentleman yield?

Mr. KITCHIN. Yes.

Mr. LENROOT. Does the gentleman think, then, that a man having an income from invested capital should be taxed less than a man who earns his income?

Mr. KITCHIN. The gentleman has got that error from the gentleman from Ohio [Mr. LONGWORTH].

Mr. LONGWORTH. If it is an error.

Mr. KITCHIN. I want to tell you that the man who has his money, say, \$100,000, invested in stocks pays on the average three times more than the lawyer that you are trying to protect. He pays the tax before his income gets to him. The corporation takes it out and pays it for him.

Mr. LENROOT. Suppose he has a hundred thousand dollars invested in real-estate mortgages?

Mr. KITCHIN. And gets his income on that?

Mr. LENROOT. Yes.

Mr. KITCHIN. Let us see; let us appeal to the gentleman's sense of fairness. If I have \$100,000 of my money loaned out on mortgages at 6 per cent interest—and in my State it is 6 per cent—should I not be allowed the same deduction on the amount, \$100,000, so invested as the gentleman or other person who puts that amount in an active business? We both have the same amount invested. But the amount of my small profits—my income—from my investment is limited by interest law, while the amount of profits from the gentleman's investment is unlimited; it may reach 20, 25, or 50 per cent or more. Should he call his income earned and therefore demand a larger deduction or exemption and call my income unearned and therefore demand a smaller deduction or exemption for me? Under the law capital invested, it matters not how, has the same deduction or exemption.

Mr. LENROOT. But the gentleman is not discussing the question—

Mr. KITCHIN. I am discussing exactly the question the gentleman asked about investment in mortgages. Of course, when I lend \$100,000 at 6 per cent there can not be any excess profits, because I would be entitled to a deduction of 8 per cent upon my capital of \$100,000 invested even if you make the excess-profits tax apply to such a case.

The CHAIRMAN. The time of the gentleman has expired.

The Clerk read as follows:

Resolved, etc., That subdivision (a) of section 201 of the act entitled "An act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, is hereby amended to read as follows:

Mr. LANGLEY. Mr. Chairman, I move to strike out the last word for the purpose of occupying the floor for a moment or two only.

Mr. MOORE of Pennsylvania. Mr. Chairman, is that motion in order at the present time? The paragraph has not been read.

Mr. LANGLEY. The first paragraph has been read, and I think I am in order.

The CHAIRMAN. The first paragraph has been read.

Mr. MOORE of Pennsylvania. I make the point of order that the Clerk has not completed the reading of the paragraph, Mr. Chairman. I was waiting to be recognized.

Mr. LANGLEY. Mr. Chairman, am I recognized? I only made this pro forma motion to get a chance to say a few words. The time for general debate was so limited that I did not feel that I ought to ask for any part of it. I only wish to say this: I am glad this question has been so fully and clearly explained as to leave no doubt that all this criticism of Congress was unjust and wholly unwarranted. I do not deny that it caused me no little embarrassment, as I—

Mr. MOORE of Pennsylvania. Has the Chairman ruled on the point?

The CHAIRMAN. The gentleman from Pennsylvania has raised a point of order which the Chair thinks is well taken.

Mr. LANGLEY. I ask unanimous consent, then, for one minute more in order that I may finish now what I had said in part when the gentleman from Pennsylvania interrupted me.

The CHAIRMAN. The Chairman will recognize the gentleman from Kentucky when the first paragraph is really read.

Mr. LANGLEY. All right, then.

The Clerk read as follows:

(a) In the case of officers and employees under any State, or local subdivision thereof, the compensation or fees received by them as such officers or employees;

Mr. LANGLEY. Mr. Chairman, I now move to strike out the last word.

Mr. MOORE of Pennsylvania. Mr. Chairman—

The CHAIRMAN. For what purpose does the gentleman from Pennsylvania rise?

Mr. MOORE of Pennsylvania. Being a member of the committee, I ask for recognition at this point. The recognition of the gentleman from Kentucky was made by a fluke. I could have arisen at the same time, but it was the wrong time to rise.

Mr. LANGLEY. Oh, no, Mr. Chairman, it was not a fluke, or anything of that kind. I thought the first paragraph had been completed, and so did the Chair at first, evidently. But I am perfectly willing to yield to a member of the committee. I do not desire to seek to take the floor from him. I understand the rule. I did not know the gentleman from Pennsylvania wanted the floor when I addressed the Chair and made the motion I did.

Mr. MOORE of Pennsylvania. Mr. Chairman, I move to strike out the last word. I concede the gentleman from Kentucky ought to be heard, and I hope he will be. The gentleman from Ohio [Mr. LONGWORTH] has made a 15-minute speech, which seems to be at variance with those made by other members of the Committee on Ways and Means, and I desire to point out one or two points of his speech that I think are wholly misleading. In the first place there is an impression upon the part of Members on this floor that this amendment proposes to tax poor lawyers, poor doctors, poor preachers, the preachers having been brought in as a sort of last resort to fortify the argument. This paragraph will not apply to any poor doctor, poor lawyer, or poor preacher, who earns less than \$6,000 a year. I am not responsible for this bill or for any provision in it; but, as a Republican, desiring to help the President prosecute this war and raise the money to pay for it, I voted for what I supposed to be as equitable a system of taxation as the other side had to present. I was not for exempting certain classes of individuals and holding certain other classes of individuals liable to tax. Three kinds of taxes are under discussion—the income tax, which we all pay; the supertax, which we all pay if we have income enough; and the new system or scheme of taxation, which seems to have come from England or some other country, where we get many of our ideas, which is called the war excess-profits tax. If a man makes enough after paying the income tax, after paying the supertax, then for war excess-profits tax we tax him to the extent of 8 per cent in the case of an individual without invested capital and in certain other per cents, much higher, in the case of an organization or concern that has invested capital. The law simply endeavored to reach that skillful, clever sort of brains which generally knows how to make tax returns, and which is not the poor preacher, or the poor lawyer, or the poor doctor. It does include that devilish smart fellow who comes down here and suggests amendments to a conference committee or to the Ways and Means Committee, and who goes home and charges his corporation \$100,000 for that service. His is the kind of brains that might be affected.

Mr. LENROOT. Will the gentleman yield?

Mr. MOORE of Pennsylvania. No; not in five minutes, thank you. I do not care whether it is Elihu Root, who can afford to

charge a big fee, or some lawyer who can only charge \$5,000. I do not think that because he has brains we should put the entire war tax bill of the country upon the industries and corporations and individuals and allow the professional man to go scot free. I do not mince words about this at all. If you are going to play fair, play fair.

My friend from Ohio has an amendment to this bill, which he proposes to introduce if he can have it held in order, which provides "the term trade and business shall not include professions and occupations having no invested capital or not more than a nominal capital." I would change that and say the term "trade and business" shall include professions and occupations having no invested capital or not more than a nominal capital. It would not touch the poor man or anybody else who makes less than \$6,000. Some lawyers are capable of absorbing the business of 20 lawyers, some doctors absorb the business of 20 other doctors, some engineers absorb the business of 20 other engineers. If others have to pay they should not escape taxation because they have brains enough to come under the proposed Longworth amendment.

Contrast such an individual earner with a corporation or a poor business concern. The business pays an income tax, a corporation tax, a surplus tax, a munitions tax in certain cases, and an excess-profits tax—five different kinds, in some instances—and when it is all paid the stockholders, the poor widows and orphans, if you please, who have stock in the concern, get nothing. But the clever fellow who gets a salary of \$20,000 before the taxes are paid, who may leave nothing for the stockholders, would escape under this amendment. I am not for letting that fellow do it in these war times, and that is the reason I do not propose to let the Longworth amendment go into this bill if it can be prevented. [Applause.]

Mr. LANGLEY. Mr. Chairman, I rise in opposition to the amendment of the gentleman from Pennsylvania [Mr. MOORE]. I do not think the word "employees" should be stricken out. It is a very important word, and I do not think we ought to mutilate the paragraph in that manner. I am in favor of this joint resolution. If it can be improved in any way by amendment I am for that, but the general purpose of it meets my hearty approval.

Mr. Chairman, I had already said, before the Chair decided that I was not in order, nearly all that I intended to say. I think the gentleman from Pennsylvania feels too much personal responsibility in this matter and takes the situation too seriously. He referred a while ago to the "pusillanimous, patriotic pikers" who had caused all this trouble and opposed any concessions to them. I do not desire to make any concession to them; but one reason why I am for this resolution is that I wish to satisfy the many people in this country who are honestly mistaken about it and who have been misled by these so-called "pikers" into believing that we intended to do something that we did not intend to do. I wish them to know that this great body did not then intend to exempt themselves from any tax, and I want to help pass this resolution to show them that such is not now our purpose, and that we are willing and anxious to bear our full share of the burden. [Applause.]

Mr. LENROOT. Mr. Chairman, I want to say of the gentleman from Pennsylvania [Mr. MOORE], whom we all admire, that I think this is the first time since I have been a Member of the House that he has made a real demagogic speech. And that was exactly what his speech was.

Mr. MOORE of Pennsylvania. Will the gentleman yield?

Mr. LENROOT. I can not yield. The gentleman did not yield. So far as the gentleman from North Carolina [Mr. KITCHIN] is concerned, the Democratic leader, from a partisan standpoint, I am glad he takes the position he does, but I have been very much surprised that that side of the aisle defends a proposition that taxes men who earn their income at a higher rate than men who sit down and get an income from unearned capital. I asked the gentleman a question, but he begged it. I asked him whether he would defend taxing a man at the higher rate who earned an income as against a man who had his capital invested in mortgages? He did not answer. He referred to the man who had \$100,000 invested in a cotton factory. Let me take his own illustration. A man earns an income of \$7,000 through his own efforts. He will pay an excess-profits tax of \$80. A man has \$100,000 invested in a cotton factory, out of which he receives an income of 13 per cent, or \$13,000. How much of excess-profit taxes will he pay? He will not pay one penny. Is that the position that the Democratic side of this House will take, namely, that a man who has invested money shall not pay a tax as high as a man who earns his income?

Another illustration: Take \$100,000 invested in 7 per cent farm mortgages. Another man has an earned income of \$7,000. What about the excess-profits tax of these two men? The man

who is president of a university, as my colleague suggests, earning a salary of \$7,000 a year, will pay an excess-profits tax of \$80. The man who has \$100,000 invested in real estate mortgages will not pay one penny of excess-profits tax. If you gentlemen on the other side of the aisle want to defend that kind of a proposition, well and good. We will take it to the people of the country in the next election. [Applause.]

Mr. LEHLBACH. Mr. Chairman, I move to strike out the last two words.

The CHAIRMAN. The gentleman is recognized for five minutes.

Mr. LEHLBACH. This title of the revenue law purports to tax the excess profits due to the existence of the war, not excess profits that are levied by reason of the revenue necessitated by the war, but excess profits which come by reason of the existence of war. That is perfectly plain, because the title determines what a prewar period is and directs that, within limitations, profits earned in the prewar period should be deducted from profits now earned, and the difference—excess profit due to the existence of the war—be subject to the tax provided in the title.

Now, I would like to know what profession or occupation, having no invested capital now by reason of the existence of the war, earns an excess income. It has been said that an individual who comes under this title and pays tax by reason of the conduct of a business ought not to be taxed, and the professional man exempt from a similar tax. If an individual runs a steel business, and by reason of the war enjoys excess profits, he is to a certain extent a profiteer and he ought to pay the tax, and it is no injustice to him that a man who earns a normal income that he has always earned in the prewar period is not saddled with an extra income tax. Now, this act, this particular section, as it has been pointed out, taxes earned incomes in excess of \$6,000 and exempts unearned incomes. This may be an example of taxing until it hurts, and it does hurt, not because of the money that is to be paid out, but because of the inherent injustice contained in the provision.

Another anomalous provision is that where several professional men associate themselves in a partnership they shall be taxed largely in excess of a man who is conducting a professional business in his own name. If one man associates himself with two other lawyers and does a business of \$12,000 a year and pays to each of his associates \$4,000 a year in salaries, retaining \$4,000 as his profit in the business, not one of the three pays any of this excess-profits tax. But if there is a partnership of these same three, or lawyers similarly situated, and they earn in partnership \$12,000 a year, then each pays a tax on \$2,000 of his share of \$4,000, or \$160. These three men pay each \$160 because they are honestly in partnership, and the other three do not pay a cent, because two purport to be employees of the other one.

It is an anomalous provision. The section itself is an injustice, and the inclusion of partnerships in professions makes it ridiculous.

Mr. PLATT. Mr. Chairman, will the gentleman yield?

Mr. LEHLBACH. Yes.

Mr. PLATT. I was going to suggest to the gentleman that if three men associate themselves together and get \$12,000, their individual incomes on the division of this \$12,000 would be very much less. Of course, they all pay that.

Mr. LEHLBACH. Yes; but the two employees get \$4,000 each, and the other man gets \$4,000, and the incomes would be the same. Of course, the partnership would have to pay.

Mr. PLATT. Their individual taxes would be less.

The CHAIRMAN. The time of the gentleman from New Jersey has expired.

Mr. KITCHIN. Mr. Chairman, I ask unanimous consent that all debate on this resolution and all amendments thereto close in 15 minutes.

Here is the situation: We have the rural-credit bond proposition to come up after this. In the Senate there is a motion lodged to rescind the resolution to recess, and they do not know how long it is going to take to discuss that. They do not know whether they are going to rescind it or not if it comes to a vote. We ought to go on and get through with this bill. Every man knows exactly how he is going to vote on it. I would like more time myself to answer the ingenious argument of the gentleman from Wisconsin [Mr. LENOX] and to show the strained and exceptional nature of the case he gave, and the reason why he gave it. But we have not the time, and I am not going to take the time now. We ought to finish this, so that we can adjourn.

Mr. LONGWORTH. Mr. Chairman, will the gentleman yield for a question?

Mr. KITCHIN. I will.

Mr. LONGWORTH. I suggest that the gentleman answer the argument so far as the paragraph read goes. I have an amendment.

Mr. KITCHIN. You can offer your amendment in the 15 minutes.

Mr. WOOD of Indiana. Mr. Chairman, I would like to have five minutes to offer an amendment.

Mr. DILLON. I want to offer an amendment.

Mr. GILLET. I did not quite understand the gentleman's purpose. Does the gentleman mean that he wants to adjourn before the Senate resolution gets over here?

Mr. KITCHIN. If they decide to rescind it, yes.

Mr. GILLET. Why don't you adjourn now? There would be no objection to that.

Mr. KITCHIN. According to the suggestion of the gentleman from Ohio [Mr. LONGWORTH], I think "the boys" ought to be given their "Christmas present," and we should vote on this proposition before we go home.

Mr. GILLET. The gentleman says there is another proposition after this. It seems to me we should be allowed to discuss important amendments. The gentleman from Ohio [Mr. LONGWORTH] has an important amendment that he wishes to discuss.

Mr. AUSTIN. Yesterday, when the gentleman asked unanimous consent to have an hour's debate, I withdrew my objection on the assurance that I would have five minutes of that hour. I found in the general debate that I did not receive my five minutes. I want to be included now in any arrangement that is made here providing for 15 minutes.

Mr. KITCHIN. Yesterday I asked unanimous consent to consider this resolution this morning, in order to accommodate gentlemen on that side. I was going to be recognized by the Speaker to suspend the rules and pass this resolution last evening, and then we would have had only 20 minutes to a side, without the opportunity for amendment. We have now had an hour and forty minutes' debate.

Mr. AUSTIN. It has all been practically taken up by members of the Committee on Ways and Means.

Mr. KITCHIN. Does not the gentleman think we could finish the debate and discuss the amendments in 20 minutes? Let us see. The gentleman from Tennessee [Mr. AUSTIN] wants three minutes.

Mr. AUSTIN. I was promised five minutes yesterday when I withdrew my objection to unanimous consent for limited discussion.

Mr. LONGWORTH. I shall object to unanimous consent to limit debate until the consideration of the resolution is completed.

Mr. DILLON. I want four or five minutes.

Mr. WOOD of Indiana. I want five minutes.

Mr. KINKAID. I would like to have five minutes.

Mr. KITCHIN. Mr. Chairman, I see an hour's debate right here. Gentlemen, I think we ought to close this debate.

Mr. Chairman, I move that all debate on this resolution and all amendments thereto be closed in 15 minutes, with the privilege of gentlemen offering amendments during that time and sending them to the desk.

Mr. LONGWORTH. I make the point of order, Mr. Chairman, that the motion is not in order until the reading of the resolution has been completed. I do not want any time, but I desire to offer an amendment at the proper place, at the conclusion of the resolution. I shall therefore object to the limiting of time until the resolution has been read.

Mr. KITCHIN. The resolution has been read.

Mr. LONGWORTH. No; only the first paragraph. I shall not object after that is done.

Mr. AUSTIN. I make the point of order, Mr. Chairman, that you can not limit the debate in committee.

Mr. KITCHIN. I did not catch the suggestion of the gentleman from Ohio [Mr. LONGWORTH].

Mr. LONGWORTH. This resolution has not yet been read. We are reading it now for amendment.

Mr. KITCHIN. I will make the motion after it is read, then.

Mr. LONGWORTH. Then I will offer the amendment.

Mr. KITCHIN. Let the Clerk read the next paragraph. I ask unanimous consent that all debate be considered closed on section 1 and all amendments thereto.

The CHAIRMAN. At this time?

Mr. KITCHIN. Yes.

The CHAIRMAN. The gentleman from North Carolina asks unanimous consent that all debate on section 1 of this resolution be considered closed at this time. Is there objection?

There was no objection.

The CHAIRMAN. The clerk will read the next section.

The Clerk read as follows:

SEC. 2. That section 209 of such act of October 3, 1917, is hereby amended by adding a paragraph to read as follows:

"The income of officers and employees under the United States, including Members of Congress (but not including the present President of the United States during the term for which he has been elected, nor the judges of the Supreme and inferior courts of the United States in office at the time of the passage of this amendment), received as compensation or fees by them as such officers, employees, or Members, shall be taxable under this section for the calendar year 1917 and each year thereafter; but a nonresident alien officer or employee of the United States shall be entitled to the same deduction as a resident of the United States."

Mr. KITCHIN. Mr. Chairman, I want to give the Speaker a chance to lay before the House an enrolled bill which he wishes to sign, and therefore I move that the committee do now rise.

The motion was agreed to.

Accordingly the committee rose; and the Speaker having resumed the chair, Mr. WATSON of Virginia, Chairman of the Committee of the Whole House on the state of the Union, reported that that committee had had under consideration House joint resolution 195, amending the act entitled "An act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, so as to subject to the war excess-profits tax the compensation of officers and employees under the United States, including Members of Congress, and had come to no resolution thereon.

ENROLLED JOINT RESOLUTION SIGNED.

The SPEAKER announced his signature to enrolled joint resolution of the following title:

S. J. Res. 17. Joint resolution proposing an amendment to the Constitution of the United States.

RESIGNATION FROM A COMMISSION.

The SPEAKER laid before the House the following communication:

HOUSE OF REPRESENTATIVES,
Washington, D. C., December 18, 1917.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES,
Washington, D. C.

SIR: I hereby resign as a member of the Commission on Reconstruction of the Hall of the House of Representatives.

Respectfully, yours,

JOHN J. FITZGERALD.

WAR EXCESS-PROFITS TAX.

On motion of Mr. KITCHIN, the House resolved itself into the Committee of the Whole House on the state of the Union for the further consideration of H. J. Res. 195, with Mr. WATSON of Virginia in the chair.

Mr. LONGWORTH. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from Ohio offers an amendment, which the Clerk will report.

The Clerk read as follows:

Page 2, line 15, after the word "States," insert:
"Provided, however, That incomes derived from professions or occupations having no invested capital or only a nominal capital shall not be taxable under this section."

Mr. KITCHIN. I ask unanimous consent that all debate on this section and all amendments thereto be closed in 20 minutes, with the privilege to gentlemen to send up amendments at any time.

The CHAIRMAN. The gentleman from North Carolina asks unanimous consent that debate upon this section and all amendments thereto shall close in 20 minutes. Is there objection?

Mr. WOOD of Indiana. Can I have three minutes?

Mr. DILLON. I should like four minutes.

Mr. LONGWORTH. I want five minutes.

Mr. AUSTIN. It was agreed yesterday that I should have some time on this.

Mr. GILLET. There are five gentlemen on this side who want time.

Mr. KITCHIN. I will make it 25 minutes.

The CHAIRMAN. The request is that debate on this section and all amendments thereto close in 25 minutes. Is there objection?

There was no objection.

Mr. LONGWORTH. Mr. Chairman, let me first call the attention of Members to this fact, that the primary object for which this joint resolution is introduced will be carried out if this amendment is adopted, because the salaries of Members of Congress will be included under the provisions of section 209, and will be taxed. Thus, the only persons who will be relieved from the provisions of section 209 will be men who derive their incomes from professions or occupations in which there is no invested capital or only a nominal capital. As I pointed out a few moments ago, such incomes as these are not taxed as excess profits in any country in the world. Furthermore, such incomes as these in every other country in the world are taxed less than incomes derived from invested capital. By adopting this amend-

ment you will have removed what I regard as a gross injustice, in spite of what has been said in praise of it by two gentlemen who were on the conference committee—the gentleman from North Carolina [Mr. KITCHIN] and the gentleman from Pennsylvania [Mr. MOORE]—who are the only ones so far to attempt to defend the principle of this proposition. They are entitled to all the pride they can take in their handiwork; no one else does. For myself, I regard section 209 as the one absolutely indefensible proposition in the revenue law.

It is no answer for the gentleman from North Carolina [Mr. KITCHIN] to say that I had the opportunity to attack this section when the conference report was before the House. He knows, and we all know, that a conference report is unamendable. He knows, and we all know, that the revenue to be raised by that bill was essential to carrying on the war, and even though there were some provisions in the bill of which I entirely disapproved, this particularly, for one I was not willing to have the bill sent back to conference and the whole subject opened wide again. It is no answer to my statement that this proposition is absurd and inexcusable to criticize me for not voting against the conference report.

If you adopt this amendment, gentlemen, you will eliminate from the bill the proposition which has caused all this criticism of which you complain, the proposition that you have taxed salaried men without invested capital and exempted yourselves from the operation of that tax. That is what the criticism was about. Nobody, least of all the gentleman from North Carolina, has ever advocated, on its merits, the proposition that the salaries of public officials should be taxed as excess profits. But a condition, not a theory, seems to confront us, and by adopting this amendment you will save your consciences, so far as being included and paying this \$120 tax is concerned. At the same time you will have removed the most vicious principle in the revenue law, a principle not recognized in any other country under the sun, and never recognized in this country before, which puts an extra tax on the man who earns his income by his ability and his brains, as compared with the man of wealth, inherited or acquired, who draws his income from invested capital, with no effort on his own part. [Applause.]

Mr. KINCHELOE. Will the gentleman yield for a question? The CHAIRMAN. The time of the gentleman has expired.

Mr. AUSTIN. Mr. Chairman, is there a real necessity for this joint resolution? The gentleman from North Carolina [Mr. KITCHIN], the chairman of the Committee on Ways and Means, has stated that the original proposition included Members of Congress. The chairman of the Finance Committee of the Senate, Mr. SIMMONS, stated yesterday in the Senate that it included Members of Congress, and that that was also the opinion of the General Commissioner of Internal Revenue, Mr. Roper.

Every member of the Ways and Means Committee who knew all about the matter when it was before the conference committee has stated that it did not mean to exempt Members of Congress. With all these accumulated statements as to the meaning and intention of the provision, why should we pass a resolution to answer a misstatement, a campaign falsehood, started somewhere in the United States to injure the Members of the Senate or House? As we are innocent of the charge and the testimony and record vindicates us, why is it necessary to take up our valuable time to pass this resolution?

What did the Congressman pay in income taxes prior to the enactment of the new revenue law? Seventy dollars a year for a married Member drawing \$7,500. Under the new revenue law he is made to pay \$325 a year, or \$27 a month. If the so-called excess-profits tax is not included it would be \$255 a year, or \$21.25 a month. The pending resolution does exempt the President of the United States, with a salary of \$75,000; it exempts the Chief Justice of the United States Supreme Court, with a salary of \$15,000. It exempts the Associate Justices, with salaries of \$14,500 each, and every circuit court judge with a salary of \$7,000. Why should we exempt one class of Federal officials and not another? If one should pay all should pay whose salaries fall within the provisions of the income tax and excess-profits tax. The Supreme Court has never in any decision said that Congress could not tax the President of the United States or the members of the judiciary.

The Constitution of the United States says you can not lower the salary of the President during his term of office or increase it. But this is not a reduction of his salary, it is to put him on an equal footing with every other officeholder in the country. It is a reflection, it is an injustice which, I imagine, would be resented by the President of the United States and the members of the Supreme Court and the judges of the circuit courts to pass any law or resolution which would not permit them to do their share and duty in financially aiding the Government to win this great war. Pass such a resolution in time of war, the most

expensive war in the history of the world—tax everybody and every officeholder except these. Exempt the highest paid officer in the United States, and along with him the next highest, holding life positions. You can not justify such action before the American people.

I want the gentleman from North Carolina [Mr. KITCHIN] to answer the speeches of the gentleman from Wisconsin [Mr. LENROOT] and the gentleman from Ohio [Mr. LONGWORTH]. Men who have fortunes which they inherited, who are not earning by effort, labor, or ability the income from money invested and left them by their rich ancestors, are not taxed like you propose to tax the professional man, the lawyer, the physician, the minister, the doctor, or the officer of a corporation. Why should we as impartial lawmakers discriminate in this manner? It is unfair; it is unjust, and not to the credit of the American Congress to retain such a law. [Applause.]

Now, one thing more. The most unpopular section in the revenue law to-day is section 209. We will be held to a strict accountability when we face the electors on this section. It is unfair; it distinctly discriminates against earned incomes and penalizes industry in favor of inherited coupon-clipping incomes. In other words, earned incomes are doubly taxed.

This law or section says if you earn your money yourself you are going to be penalized in favor of the nonearning parasitical inheritor of accumulated and inherited wealth. No political party can afford to favor it, and the Members of this House can not stand for it before a thinking, intelligent people. [Applause.]

The CHAIRMAN. The question is on the amendment offered by the gentleman from Ohio.

Mr. KITCHIN. Mr. Chairman, I hope that amendment will be voted down.

The question was taken; and on a division (demanded by Mr. LONGWORTH) there were 56 ayes and 98 noes.

So the amendment was rejected.

Mr. WOOD of Indiana. Mr. Chairman, I offer the following amendment.

The Clerk read as follows:

Page 2, line 2, after the word "hereby," strike out all of the remainder of the section and insert in lieu thereof the word "repealed."

Mr. WOOD of Indiana. Mr. Chairman, if the amendment proposed by the gentleman from Ohio [Mr. LONGWORTH] had been adopted it would have cured a great deal of the evil that is going to be wrought by this section. That amendment having been voted down, it occurs to me that this section should be repealed. It is absolutely unworkable except to do very great injury to those to whom it applies. No one wants to avoid their just proportion of taxation, but everyone objects to unjust discrimination in taxation.

I call the attention of the committee to one concrete example that shows how absolutely unfair and unjust this section is. It applies to any partnership that has only a nominal capital invested. I think you will admit that it would apply to attorneys. Suppose, for example, you have four attorneys engaged in the practice of law. Their net income is \$15,000 at the end of the year. From that they are entitled to a deduction of \$6,000, leaving a balance of \$9,000, upon which this tax will apply. The tax is \$720, and that divided by 4, the amount that each individual of the partnership would pay, is \$180.

Now, take another partnership engaged in the practice of law, with two in the firm, earning \$7,500—just half of what the four earned. You take \$6,000 from it and it leaves a balance of \$1,500. Eight per cent of that is \$120. Divided by 2, what each individual would pay, and it is \$60. The share is \$60, as compared with \$180 where the partnership consists of four. This is but one example of a very great number of examples that might be cited showing the absolute unfairness of this section of the bill.

This section can be repealed, and if there should be anything omitted by its repeal there is ample time in which to remedy it. But if you will stop for a few minutes and consider how many, many concerns like the one I have cited to you throughout the United States there are where such great injustice will apply I believe that fair-minded men desiring to do justice to your fellows whom you are representing here, you will repeal this section of the law in order that that injustice may not be done them.

We can not go home now and say that we have not had time for reflection and that these inequities have not been pointed out to us. Every one of us, in some way or other, has had brought to our individual attention the absolute unfairness and the impractical working of this section 209, and it affects every section of this country, from one end to the other. It does not apply only to the lawyers, but to other professions and businesses where the investment is only nominal. Therefore I say

to you that it is the bounden duty of this Congress to remedy this evil while it has a chance, before it becomes effective in the enforcement of the law by revenue collectors all over the country. I hope this matter will be given the consideration to which it is entitled, and I believe the greatest service that we can render before adjourning here and going back to our people is to be able to say to them that, having discovered an evil, we have remedied it at the first available opportunity.

Mr. KITCHIN. Mr. Chairman, I desire to occupy the four minutes that I have remaining right now. I would like for every man to pay just a little attention to the facts. Section 209, levying an 8 per cent tax, does apply to lawyers, doctors, and professional men, making them subject to the tax, as other provisions of the act make the farmers, the merchants, the blacksmiths, the butchers, the bankers, the miners, the lumbermen, and all other individuals in business subject to a tax, they paying from 20 to 60 per cent upon their profits or income in excess of their deduction, while, under section 209, lawyers and doctors and professional men and others without invested capital pay only 8 per cent in excess of their deductions. If the gentleman's amendment to repeal section 209 prevails, then every farmer, merchant, banker, miner, lumberman, blacksmith, butcher, and every other individual in business in the United States would have to pay on his profits or income in excess of his deduction the war-profits tax of from 20 per cent to 60 per cent—and it will average 25 per cent—while the lawyer, doctor, or other professional man or salaried business man would pay no excess-profits tax on his profits or income. I dare any man in this House to go back to his people, whether to the city or the country, and tell them that in voting to repeal section 209 while other provisions of the bill remain unrepealed he voted to make the man who must work from sunrise to sunset, and sometimes his wife and children working with him, whether a merchant, a butcher, a blacksmith, a banker, a miner, or a farmer, pay taxes as high as from 20 per cent to 60 per cent of his income or profits over his deduction to help carry on the war, and at the same time voted to make the lawyer or the doctor or high-salaried business man, who works mostly to suit himself, who makes his money by the devotion only of his time and brains, with no capital invested, pay not a cent of excess-profits tax on his profits or income to help our country in its war struggle. If you vote to repeal section 209, that is exactly what you are doing; and if you tell your people the truth, you will have to tell them that.

They say that a man ought not to pay an excess-profits tax who makes a profit or income in excess of \$6,000 from his brains and labor; that the lawyer makes it only by his brain and labor, and therefore he ought not to pay an excess-profits tax. Does not the farmer or merchant or blacksmith or any other business individual make his income not only by devoting his brains, his time, and his labor, but by risking his capital in his business? The farmer, the merchant, the banker, the lumberman, mechanic, or like individual not only puts into his business to make his income exactly what the lawyer and the doctor does—his brain and his labor—but his money, his capital. He takes financial risk; he makes financial sacrifices. He builds up industry. He gives employment to labor. He produces for public use. The lawyer takes no financial risks, makes no financial sacrifices. He builds up no industry. He employs no labor. He produces by his profession nothing for public use. And yet the advocates of the repeal of section 209 insist that the lawyer, doctor, and other professional and salaried men go scot free of the tax, while piling this heavy excess-profits tax burden on the backs of every other class of individuals. Gentlemen, you can not face your people, you can not face an honest man, you can not face your conscience around your hearthstone with such a vote.

What else does section 209 do? It not only applies to lawyers, doctors, professional men—which you gentlemen seem to be so anxious to protect and favor—but it was written into the act to meet another situation. Repeal section 209 and every corporation hereafter organized will escape the payment of the excess-profits tax. And why? This section applies to partnerships and corporations "without invested capital," according to the definition of the act. What will the corporations organized hereafter do if section 209 is repealed and nothing substituted for it?

The members will organize them without invested capital within the meaning of the act. They will issue no or only a nominal amount of stock and will do business on borrowed capital—borrowed from the members of the corporation. They will then escape the excess-profits tax. With section 209 repealed, if I wanted to organize, say, a \$4,000,000 corporation to escape this tax, and the three gentlemen in front here were associated

with me, we would issue no stock, or only a nominal amount, and then each of us would lend our \$1,000,000 to the corporation and it would do business on the borrowed capital without "capital invested." The corporation would escape all excess-profits taxes, though it might make a million a year. But section 209, which some of you wish to repeal, would catch that corporation and does catch hundreds of corporations already organized without "invested capital" under the definition of the act. But for this section many corporations now so organized would escape the payment yearly of millions of dollars of excess-profits taxes.

One thing more. The Secretary of the Treasury appointed nine, I believe, of the wisest men from all walks of business life as an advisory committee to study this new revenue act and to make such suggestions as they saw proper. They had hearings. Business men, including lawyers, from all over the country appeared before them. The gentleman from Tennessee [Mr. HULL], the only Member of Congress from either the Senate or the House on that committee, was made its chairman. They had meetings and worked day and night for three, four, or five weeks, and still are at work. That advisory committee unanimously agreed that section 209 was right and proper, and they have no suggestions to make, except that the tax rate of 8 per cent was not high enough to equalize the tax paid by those subject to it with the tax paid by those subject to the tax of section 201. I hope the amendment of the gentleman will not carry. [Applause.]

The CHAIRMAN. The question is on the amendment offered by the gentleman from Indiana [Mr. WOOD].

The question was taken, and the amendment was rejected.

The CHAIRMAN. The gentleman from South Dakota [Mr. DILLON] is recognized for three minutes.

Mr. DILLON. Mr. Chairman, I offer the following amendment.

The CHAIRMAN. The Clerk will report the amendment.

The Clerk read as follows:

Mr. DILLON offers the following amendment: Strike out all the words after the word "Congress," in line 5, page 2, down to the word "received," in line 9, page 2.

Mr. DILLON. Mr. Chairman, the purpose of this amendment is to bring the President and the Federal judges within the terms of this resolution. Under section 1, Article II, of the Constitution, "the President's salary can not be increased nor diminished during the period for which he shall have been elected." Under section 1, Article III, the judges' salaries can not be reduced during their tenure in office. Amendment No. 1 of the Constitution, which reads as follows:

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived—

gives the Congress the absolute power to tax the salaries of these officials. Will any lawyer on this floor take the position that Federal judges and the President should be exempt from this tax? The sixteenth amendment grants full power to tax these officials. The taxing provision is without limitation, is without exception, so far as incomes are concerned. Articles II and III relate to compensation or salary. There is no confusion in these three articles of the Constitution. The first two provisions relate to salaries, but this last one relates to incomes from any source whatever. Why should the Federal judges be exempt from this income tax? Under what theory is the Congress going to say that these judges who have perpetual salaries during their whole life should be exempt? They know what they will receive, and I know they will willingly bear their part of the burden of this war. Why should we tax everybody on their incomes and exempt them? Upon what theory can you justify this injustice and go to the American people after they have expressed themselves upon the sixteenth amendment to the Constitution? There is absolutely no excuse for this exemption and this classification. If there is any lawyer upon this floor who can justify the exemption, I would like to have him tell us why the sixteenth amendment, which stands here without limitation and without exception, does not allow the Congress to levy taxes upon all incomes. Some must fight, but all who are able must pay in order that we may win the war. [Applause.]

Mr. Chairman, I ask for a vote on my amendment.

The CHAIRMAN. The question is upon the amendment offered by the gentleman from South Dakota [Mr. DILLON].

The question was taken; and the Chairman announced the ayes seemed to have it.

Upon a division (demanded by Mr. GARRETT of Tennessee) there were—ayes 93, noes 44.

Mr. KITCHIN. Mr. Chairman, I demand tellers.

Tellers were ordered.

The committee again divided; and the tellers (Mr. RAINEY and Mr. DILLON) reported that there were—ayes 95, noes 54.

So the amendment was agreed to.

The CHAIRMAN. The gentleman from Nebraska [Mr. KINKAID] is recognized for three minutes.

Mr. KINKAID. Mr. Chairman, I grant that it is anomalous that the Congress is making haste now, at the beginning of this session, to relegislate what was enacted at the close of the last session, according to the best authorities on the subject. We are going about it speedily to make it clear, beyond a peradventure, that the congressional salaries are subject to the war excess-profits tax provision the same as incomes derivable from other sources—to make it plain that the Congress would not belittle and degrade itself by discriminating in favor of its own membership while imposing this burden of taxation upon its constituencies.

The Congress is not legislating to reassure itself that membership salaries must pay an additional tax, because it is satisfied such is the law already; but its purpose is to set at rest completely in the public mind that such is the law. I agree with the Member from Missouri, the able and distinguished lawyer, Mr. RUSSELL, that "this is a bill to amend the revenue law passed at the last session of this Congress, but it is not for the purpose of correcting that law, but is simply for the purpose of making absolutely certain that which everyone in this House thought was certain when the act was passed. I have not yet found a man who was present when the revenue bill was passed who believes that there was any intention to, or that it did, in fact, exempt Members of Congress from the payment of their taxes under the excess-profits provision the same as salaries of all other citizens of the United States. But there is no doubt that among the people the belief does exist that we did exempt our salaries and I with many other Members of Congress have received letters from friends saying that Congress had taxed everything in sight except themselves and their own salaries, which were exempted."

Mr. Chairman, the Members know that in construing legislation the intent of the legislative body is to be given effect, when the language employed shall reasonably permit of it, and it is conclusive that the intention of both Houses was that congressional salaries should not escape the excess-profits tax provision.

The present step is impelled, also, by the purpose to satisfy constituencies, beyond cavil, that their chosen Senators and Representatives have acted conscientiously and fairly in the passing of the revenue law of October 3, 1917.

Mr. Chairman, I am heartily in favor of this Kitchin House joint resolution 195. On the first day of the session I, myself, was prompt to introduce House joint resolution 167, which, if enacted, would have the same legal effect as the Kitchin resolution; but, sir, I very cheerfully grant that it is most appropriate that the resolution of the gentleman from North Carolina [Mr. KITCHIN], who is chairman of the Ways and Means Committee, which formulated and reported to the House the revenue bill now under discussion, be given the right of way in preference to my resolution or that of anyone not a member of the Ways and Means Committee. In fact, I did not ask for the consideration of my resolution by the Ways and Means Committee, when I learned that similar resolutions had been introduced by members of that committee. Certainly, I should have sought consideration of my resolution by the committee had none been introduced by members of the committee.

Mr. Chairman, it is plain that the question—I may say, sensation, which will be short-lived, arising out of the legislation involved—has come about because of the difference between the popular and the legal or judicial construction of the words "officers of the United States." The popular, and perhaps the press construction would have this language include Members of Congress, while the legal or judicial construction excludes Senators and Representatives in Congress. If "officers of the United States," judicially interpreted, means Members of Congress, as well as the executive and administrative officers who are appointed to their offices and not elected, then the act of October 3, 1917, did not require that the portion of congressional salaries in excess of \$6,000 should pay a tax of 8 per cent. If it did not exclude them—in other words if they were left out of the exemption—then the excess-profits tax was imposed upon their salaries.

Since I have made a careful study of the act and of the decisions of the Supreme Court I am convinced that the language, "officers of the United States," as employed in the act of October 3, 1917, does not include Senators and Representatives in Congress; therefore, that their salaries were by the act made liable to the excess-profits tax of 8 per cent. And this seems to be the unanimous opinion of the membership of the House, which

includes many lawyers who before they came to Congress had attained distinction at the bar and on the bench.

It has also been reliably stated in this discussion that several lawyers in the Treasury Department, where the act is to be administered, are of the opinion that the salaries of Congressmen are not left exempt from the excess-profits tax. It is stated, also, that the collector of internal revenue, whose province it is to administer the provisions of the law by collecting the tax, is of the opinion that congressional salaries are covered by the excess-profits tax provision.

Several decisions in the Supreme Court are to the effect that only appointive officers are included in the language "officers of the United States." Hence, these decisions are to the effect that salaries of Congressmen were not exempted by the revenue act of October 3, 1917, but that their salaries are liable thereunder for payment of the excess-profits tax.

The opinions involve the construction of Article II, section 2, of the Constitution. These opinions construe the article to mean that only such persons as are appointed either by the President or by the courts or other proper authorities are "officers of the United States." They mean, therefore, that Senators and Representatives of the Congress, who must be elected, are not in the meaning of the Constitution "officers of the United States." To this effect are the opinions contained in *United States v. Smith* (124 U. S., 525-531); *United States v. Germaine* (99 U. S., 508); *United States v. Mouat* (124 U. S., 303), and in *Wharton's St. Trials*, 200, where it was expressly held that a United States Senator was not an "officer of the United States" in the meaning of the Constitution; of course, it is the same with a Representative in Congress. So, according to the highest judicial authority, salaries of Congressmen are required to pay excess-profits tax by the act of October 3, 1917.

The conferees who drafted section 209, now in controversy, most of them lawyers, must be presumed to have been aware of the construction placed upon the words "officers of the United States," and therefore intended that congressional salaries be made to pay the excess-profits tax.

The question may arise, in the light of these authorities, why reenact what is already law? I can only repeat that it is prompted by the duty and deference that Members of Congress owe their constituencies to assure them that the Congress has been fair. The Members further owe it mutually to themselves and their constituents, on account of the misunderstanding over the construction of section 209, to make a full exposé of the circumstances attending its adoption. It is very pertinent that the public be informed of the fact that section 209 was not contained in the bill when passed in the House, neither when it was passed by the Senate, nor when it came back to the House for the ratification of the amendments made in the Senate. This is a fact that no one controverts.

After the House had refused to concur in the Senate amendments and had asked for a joint conference and the conferees having been named by the House and the Senate had conferred, section 209, which has caused the questioning and discussion that have arisen, was first formulated and agreed upon by the conferees and by them reported to the Senate and the House. The report was unanimous with the result that no direct attention was called to section 209 by a printed minority report, usually accessible to every Member for his advice. The attention of Members of the House generally was not in any manner called to section 209, and few of the membership had knowledge that the section was contained in the conference report. On the other hand, the few who had such knowledge did not construe its language to exempt congressional salaries from the excess-profits tax. All the Members believed and assumed that their salaries were being made to pay excess-profits tax. No Member would have prostituted his power by thus shielding himself from participating with his constituents in carrying the burdens of the war.

It is only just to mention the remarkable unanimity with which the Members, regardless of party, have responded to every recommendation and demand made by the President for the enactment of war measures. No political partisanship predilection has betrayed itself in war legislation. The passing of the war resolution fixed the limit for any indecision or half-heartedness in the war cause. He who has not since been affirmatively and zealously for our cause is, even without any overt act to the contrary, in moral effect, against it. No difference what the predilection may have been hitherto, it became henceforward the patriotic obligation of every citizen to be absolutely devoted to the cause. Self-preservation, the first law of nature, without any other reason whatever—but the reasons are many—should impel every one to sustain the war heroically until the honorable peace shall be secured, which American genius and valor, reinforcing the unflinching and determined offensives of the allies, shall make certain.

My own votes and remarks on war measures have been in full accord with these expressions.

In the just recognition of the nonpartisan unanimity of the support of the war during the recent extra session Speaker CLARK, when officially closing the session, said:

Gentlemen of the House of Representatives, I congratulate you on the ending of the most important session of Congress in the history of the Republic. The amount of business that we have transacted is absolutely amazing and stupendous. I think every Member of this House has contributed all that was in him to the support of the Government of the United States in this great emergency. [Applause.] So far as I have been able to observe—and I have observed very closely—partisan politics has been temporarily banished from this House. [Applause.]

I think every man has given the utmost of patriotism to his service here.

Likewise the statement of the President concerning the work of the Congress during the extra session expressed appreciation of the high value of the service rendered. The President wrote:

OCTOBER 6, 1917.

The Sixty-fifth Congress, now adjourning, deserves the gratitude and appreciation of a people whose will and purpose I believe it has faithfully expressed. One can not examine the record of its action without being impressed by its completeness, its courage, and its full comprehension of a great task. The needs of the Army and the Navy have been met in a way that assures the effectiveness of American arms, and the war-making branch of the Government has been abundantly equipped with the powers that were necessary to make the action of the Nation effective.

I believe that it has also in equal degree, and as far as possible in the face of war, safeguarded the rights of the people and kept in mind the considerations of social justice so often obscured in the hasty readjustments of such a crisis.

It seems to me that the work of this remarkable session has not only been done thoroughly but that it has also been done with the utmost dispatch possible in the circumstances or consistent with a full consideration of the exceedingly critical matters dealt with. Best of all, it has left no doubt as to the spirit and determination of the country, but has affirmed them as loyally and as emphatically as our fine soldiers will affirm them on the firing line.

These high testimonials are very complimentary to the entire membership of the Congress, and especially to the minority, as a tribute to their patriotic nonpartisanship.

In view of all the facts and the grave situation it is unthinkable that the membership could have intended to discriminate in favor of themselves.

But, Mr. Chairman, the only constituent who spoke to me upon the question of exemption of salaries in the excess-profits tax disclosed in the language he used that he and his neighbors were under the impression that Congressmen had been exempted not only from the excess-profits tax but from any income tax whatever. For this reason I take time to mention here that under the law as it existed before the passage of the act of October 3, 1917, and now, a married Congressman who has no other income than his salary must pay an income tax of \$205. An unmarried Congressman having no other income must pay \$245. Both married and unmarried Congressmen under the act of October 3, 1917, as it now is, in the opinion of the best authorities and in the light of the decisions of the Supreme Court, are required to pay \$120 as war excess-profits tax in addition to their salary income tax, making the aggregate salary tax for married Congressmen \$325 and for unmarried Congressmen \$365. These amounts, I am sure, every Congressman will pay ungrudgingly and would be glad to double and treble in aiding our fight for civilization. [Applause.]

Mr. GILLET. Mr. Chairman, it seems to me the Committee on Ways and Means has brought this House into a very unfortunate and very unnecessary predicament. If we vote against this resolution we appear before the country as if we were voting against the proposition to make us pay the same tax as others, while on the other hand, if we vote for this resolution, we admit thereby that in the original bill we did try to exempt ourselves. Either way we are subject to the public criticism that at one time or the other we were trying to exempt our salaries from taxation.

Mr. BUTLER. Will the gentleman yield?

Mr. GILLET. I can not yield.

I do not believe there were half a dozen Members in this House when the original bill came out of the Ways and Means Committee that had any suspicion there was anything in the bill that would exempt them. And I do not believe that, if the bill remained as it was before, we were exempt. I believe on the arguments presented by the gentlemen from Iowa that the Members of Congress are not officers, and therefore the Members of Congress are subject to taxation just the same as anybody else. But at the same time we can not afford to vote against this bill, superfluous as I believe it is, because if we do we at once meet the criticism that we were trying to oppose a bill which would make us pay the same taxes as the rest of the country.

Mr. KITCHIN. But this clarifying item makes it beyond any doubt.

Mr. GILLET. But you ought never to have put us in the position where there was need for clarifying. The rumor is

that the Commissioner of Internal Revenue is going to decide that a Congressman under the present law would have to pay this excess-profits tax. And I think it would have been much better not to have put this in at all and thereby put us in the attitude of trying to repeal an exemption which we originally made in deference to public clamor.

Mr. KITCHIN. Does the gentleman believe the Ways and Means Committee or the conferees put the House in that position, or that the misrepresentation of the press throughout the country put the House in that position?

Mr. GILLETT. You put us in a position where the press were able to represent it so that the country believed it.

Mr. KITCHIN. Misrepresent it.

Mr. GILLETT. If you had waited the ruling of the Commissioner of Internal Revenue, then you would have put us in a position where the press could not have done it. And I heartily approve the amendment of the gentleman from Ohio [Mr. LONGWORTH], for I supposed it was axiomatic in any taxing system that the man who earns his income by his brains or by his brawn should not be taxed more on it than the man who earned his income simply by cutting inherited coupons.

Mr. ROSE. Mr. Chairman, it is doubtless true that under the act of October 3, 1917, the Members of Congress are required to pay all of the taxes set forth in the act. The words, however, are capable of two constructions, and an effort has been made to convince the people of the country that the Congressmen undertook to exempt their salaries from the payment of the tax.

I am fully satisfied that no Member of Congress had in mind the exemption of his salary from taxation, and I can not subscribe to the language of the gentleman from Iowa [Mr. GREENE] that we will be stultifying ourselves by making known the fact that we are not willing to escape payment of the taxes provided in the bill.

The Members of Congress are not Federal employees and hence would not be affected by the exception in the original bill, and this present resolution will set at rest completely all unjust criticism heaped upon the Members of this body.

I yield the balance of my time to the gentleman from Alabama [Mr. ALMON].

Mr. ALMON. Mr. Chairman, while I do not consider there is any question but that the original revenue law makes the salaries of Congressmen liable to the excess-profit tax, still, in order to remove all doubt on the question, I am in favor of the resolution as amended and will vote for it. I voted for the amendment of the gentleman from South Dakota [Mr. DILLON].

Mr. KITCHIN. Mr. Chairman, I move that the committee do now rise and report the resolution as amended.

The motion was agreed to.

Accordingly the committee rose; and the Speaker having resumed the chair, Mr. WATSON of Virginia, Chairman of the Committee of the Whole House on the state of the Union, reported that that committee had had under consideration House joint resolution 195, amending the act entitled "An act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, so as to subject to the war excess-profits tax the compensation of officers and employees under the United States, including Members of Congress, and had directed him to report the same to the House with an amendment, with the recommendation that the amendment be agreed to, and that the bill as amended do pass.

The SPEAKER. The question is on agreeing to the amendment.

The amendment was agreed to.

The SPEAKER. The question is on the engrossment and third reading of the resolution.

Mr. KITCHIN. Mr. Speaker, I move the previous question on the bill and amendment to final passage.

Mr. MOORE of Pennsylvania. Mr. Speaker—

The SPEAKER. For what purpose does the gentleman from Pennsylvania rise?

Mr. MOORE of Pennsylvania. To make a request for the yeas and nays.

The SPEAKER. The gentleman does not want the yeas and nays on the engrossment of the third reading, does he?

The gentleman from North Carolina [Mr. KITCHIN] moves the previous question.

The previous question was ordered.

The SPEAKER. The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time.

The SPEAKER. The question is on the passage of the bill.

Mr. MOORE of Pennsylvania. Mr. Speaker—

Mr. GILLETT. Mr. Speaker—

The SPEAKER. For what purpose does the gentleman from Massachusetts rise?

Mr. GILLETT. Mr. Speaker, I move to recommit the resolution to the Committee on Ways and Means with instructions not to report it to the House until the Commissioner of Internal Revenue shall have ruled whether under the present bill the Members of Congress are subject to the excess-profit tax.

Mr. MOORE of Pennsylvania. Mr. Speaker, on that I demand the yeas and nays.

The SPEAKER. The gentleman from Massachusetts [Mr. GILLETT] moves to recommit the bill with instructions, which the Clerk will report.

Mr. KITCHIN. Mr. Speaker, I make a point of order against that. It is putting off the resolution until somebody else not within control of the House rules on it. It is like the motion of the gentleman from Illinois [Mr. MANN] to recommit the Underwood tariff bill of 1913, to postpone passage of the tariff bill until the Tariff Board reported. The Speaker properly held such a motion to recommit out of order.

The SPEAKER. The Chair will hear the gentleman on the point of order.

Mr. KITCHIN. The gentleman from Massachusetts moves to recommit this resolution to the committee until the Commissioner of Internal Revenue reports or rules on the exemption or exception provisions of the revenue act. That is not pertinent to this resolution at all. It has nothing to do with it. It is simply to delay it. It is indefinite. The commissioner may never rule on it at all. He never has to rule on it until he begins to collect this tax and some Federal official protests against it.

The Mann motion to recommit the Underwood tariff bill cited by me is exactly in point and on all fours with the motion of the gentleman from Massachusetts. At the proper time Mr. MANN moved to recommit with instructions not to report the bill until the Tariff Commission or the Tariff Board had reported. After nearly an all day's discussion the Speaker held that it was not in order to recommit, because such a proposition, if offered as an amendment to the tariff bill, would not have been in order, and unless it had been in order while considering the tariff bill in the Committee of the Whole House on the state of the Union it could not be in order on a motion to recommit. We never could vote on a proposition if we had to wait until somebody not within the control of the House reports on it.

Now, suppose, Mr. Speaker, that the gentleman from Massachusetts [Mr. GILLETT] had made this motion or offered this amendment to this bill when in Committee of the Whole House on the state of the Union. Would that have been in order? Would it have been germane to the bill? It would have been absolutely out of order, and a point of order would have been sustained unhesitatingly.

Now, unless it is in order on a motion to amend it would not be in order as a motion to recommit. That is a clear and fixed rule.

Mr. GILLETT. Mr. Speaker, of course I could not move to recommit the resolution in committee. But that does not prove anything. I could now have moved to recommit absolutely, without limit. Suppose I had simply asked to recommit. That would postpone the bill still more indefinitely than the motion that I did make, so that the mere fact that it postpones the bill indefinitely does not argue against the right to make such motion. There is no question but that I would have the right to move simply to recommit. That would recommit indefinitely. I am more liberal than that. I do not move to recommit it entirely, but I just move to recommit it until an event happens. If I could move to recommit it absolutely I do not see why I have not the right to recommit it to a time which is more restricted than that. If I have the right to do the whole, I certainly have the right to do a part.

Mr. GARRETT of Tennessee. Mr. Speaker, there are numerous precedents for holding that a motion to recommit is not in order unless the legislative matter it contains would have been in order if offered as an amendment while the bill was under consideration in Committee of the Whole.

Mr. GILLETT. Mr. Speaker, may I ask the gentleman a question?

Mr. GARRETT of Tennessee. Yes.

Mr. GILLETT. It would not have been in order in Committee of the Whole to make a simple motion to recommit?

Mr. GARRETT of Tennessee. It would not have been.

Mr. GILLETT. It is in order here.

Mr. GARRETT of Tennessee. The gentleman from Massachusetts evidently misunderstood my statement and the statement of the gentleman from North Carolina. Of course a motion to recommit would not be in order in Committee of the Whole. But there are numerous precedents holding that a motion to recommit is not in order unless its legislative substance would have been in order if offered as an amendment in Committee of the Whole. That is the substance of it—offered

as an amendment while the bill was under consideration in the Committee of the Whole.

Mr. LENROOT. Mr. Speaker, will the gentleman yield?

Mr. SHERLEY. Mr. Speaker, if the gentleman from Tennessee will yield—

Mr. GARRETT of Tennessee. Yes; I yield to the gentleman from Kentucky.

Mr. SHERLEY. The rule is this, that a motion to recommit with instructions would not be in order unless the instructions of the motion to recommit would have been in order as an amendment to the bill.

Mr. GARRETT of Tennessee. The gentleman from Kentucky has stated more clearly than I that which is the correct rule.

Mr. LENROOT. Mr. Speaker, will the gentleman yield to me?

Mr. GARRETT of Tennessee. I will.

Mr. LENROOT. The statement of the gentleman from Kentucky is absolutely correct if the instructions carried with it an amendment. But I do not think it is true if the instruction does not involve any amendment at all. The question is, Would that have been in order at any time when a motion to recommit or refer was in order if an instruction had been coupled with it?

Mr. GARRETT of Tennessee. In reply to that I will repeat the precedent which has been referred to by the gentleman from North Carolina. I mean when a motion to recommit the Underwood tariff bill was made by Mr. MANN, with instructions to await the report of the Tariff Commission before reporting any bill at all. The matter is clearly subject to a point of order.

The SPEAKER. The point of order is sustained. The question is on the passage of the joint resolution. Those in favor will say "aye."

Mr. EMERSON. Mr. Speaker, I raise the point of order that there is no quorum present.

The SPEAKER. The gentleman from Ohio makes the point of order that there is no quorum present. The Chair will count. [After counting.] Two hundred and one gentlemen are present—not a quorum. The Doorkeeper will close the doors, the Sergeant at Arms will notify the absentees, and the Clerk will call the roll. Those in favor of passing this joint resolution will, when their names are called, answer "yea"; those opposed will answer "nay."

The question was taken; and there were—yeas 312, answered "present" 2, not voting 119, as follows:

YEAS—312.

Adamson	Dallinger	Green, Iowa	Langley
Alexander	Davidson	Greene, Mass.	Larsen
Almon	Decker	Greene, Vt.	Lazaro
Anderson	Denison	Gregg	Lea, Cal.
Ashbrook	Dent	Hadley	Lehbach
Aswell	Denton	Hamilton, Mich.	Lenroot
Austin	Dickinson	Hamilton, N. Y.	Lever
Ayres	Dillon	Hamlin	Linthicum
Bacharach	Dixon	Hardy	Little
Baer	Domink	Harrison, Miss.	Littlepage
Bankhead	Doolittle	Harrison, Va.	Loebck
Barkley	Doremus	Haskell	London
Barnhart	Doyles	Hastings	Loneragan
Benkes	Drane	Hawley	Longworth
Bell	Dunn	Hayden	Lufkin
Beshlin	Dupré	Heaton	Lundeen
Black	Dyer	Heflin	Lunn
Blackmon	Eagan	Helm	McAndrews
Booher	Eagle	Helvering	McArthur
Borland	Elliott	Hersey	McClatic
Bowers	Ellsworth	Hicks	McCormick
Brand	Elston	Hilliard	McCulloch
Browning	Emerson	Holland	McFadden
Brumbaugh	Esch	Hollingsworth	McKeown
Buchanan	Evans	Hood	McKinley
Burnett	Fairchild, B. L.	Howard	McLaughlin, Mich.
Burroughs	Fairfield	Huddleston	McLemore
Butler	Farr	Hull, Iowa	Madden
Byrnes, S. C.	Ferris	Hull, Tenn.	Magee
Byrnes, Tenn.	Fields	Humphreys	Mansfield
Campbell, Kans.	Fisher	Igoe	Mapes
Campbell, Pa.	Flood	Ireland	Mays
Candler, Miss.	Focht	Jacoway	Merritt
Cantrill	Fordney	James	Miller, Minn.
Caraway	Foss	Johnson, Ky.	Montague
Carlin	Foster	Johnson, S. Dak.	Moon
Carter, Okla.	Francis	Jones, Tex.	Moore, Ind.
Chandler, N. Y.	Frear	Keating	Morgan
Church	French	Kehoe	Mott
Classon	Fuller, Ill.	Kelley, Mich.	Mudd
Claypool	Fuller, Mass.	Kelly, Pa.	Nichols, S. C.
Coady	Gallagher	Kennedy, Iowa	Nolan
Collier	Gandy	Kennedy, R. I.	Norton
Connally, Tex.	Gard	Kettner	Oldfield
Connelly, Kans.	Garland	Key, Ohio	Oliver, Ala.
Cooper, Ohio	Garrett, Tenn.	Kiess, Pa.	Oliver, N. Y.
Cooper, W. Va.	Garrett, Tex.	Kincheloe	Olney
Cooper, Wis.	Gillett	King	Osborne
Copley	Glass	Kinkaid	O'Shaunessy
Crampton	Glynn	Kitchin	Overmyer
Crisp	Gordon	Kutson	Overstreet
Crosser	Gould	Kraus	Park
Dale, N. Y.	Graham, Ill.	Kreider	Parker, N. J.
Dale, Vt.	Gray, Ala.	La Follette	Parker, N. Y.

Phelan
Platt
Pou
Powers
Pratt
Purnell
Quin
Rainey
Raker
Ramsey
Ramseyer
Randall
Rankin
Rayburn
Reed
Riordan
Robbins
Roberts
Rodenberg
Romjue
Rose
Rouse
Rube
Rucker

Russell
Sabath
Sauders, Ind.
Schall
Scott, Mich.
Sears
Sells
Shallenberger
Sherley
Sherwood
Shouse
Siegel
Sims
Sinnott
Sisson
Slayden
Sloan
Smith, Idaho
Smith, Mich.
Smith, T. F.
Snell
Snook
Steagall
Stedman

Steenerson
Stephens, Miss.
Sterling, Ill.
Sterling, Pa.
Stevenson
Stiness
Strong
Summers
Sweet
Swift
Switzer
Taylor, Ark.
Temple
Thomas
Thompson
Tillman
Timberlake
Towner
Treadway
Venable
Vestal
Vinson
Voigt
Volstead

Waldow
Walsh
Walton
Watkins
Watson, Pa.
Watson, Va.
Weaver
Welling
Welty
Whaley
Wheeler
White, Me.
White, Ohio
Williams
Wilson, Ill.
Wilson, La.
Wingo
Winslow
Wise
Wood, Ind.
Woods, Iowa
Young, N. Dak.
Young, Tex.
Zihlman

ANSWERED "PRESENT"—2.

Cannon

Fitzgerald

NOT VOTING—119.

Anthony
Bathrick
Bland
Blanton
Britten
Brodbeck
Browne
Bruckner
Caldwell
Capstick
Carew
Carter, Mass.
Cary
Chandler, Okla.
Clark, Fla.
Clark, Pa.
Costello
Cox
Crago
Currie, Mich.
Curry, Cal.
Darrow
Davis
Dempsey
Dewalt
Dies
Dill
Doelling
Doughton
Drucker

Edmonds
Estopinal
Fairchild, G. W.
Fess
Flynn
Freeman
Gallivan
Garner
Godwin, N. C.
Good
Goodall
Goodwin, Ark.
Graham, Pa.
Gray, N. J.
Griest
Griffin
Hamill
Hangen
Hayes
Helntz
Hensley
Houston
Hulbert
Husted
Hutchinson
Johnson, Wash.
Jones, Va.
Juul
Kahn
Kearns

LaGuardia
Lee, Ga.
Leshner
McKenzie
McLaughlin, Pa.
Mann
Martin
Mason
Meeker
Miller, Wash.
Mondell
Moore, Pa.
Morin
Neely
Nelson
Nichols, Mich.
Padgett
Paige
Peters
Polk
Porter
Price
Ragsdale
Reavis
Robinson
Rogers
Rowe
Rowland
Sanders, La.

So the joint resolution was passed.

The Clerk announced the following additional pairs:

For the session:

Mr. TALBOTT with Mr. BROWNING.

Until further notice:

Mr. BRODBECK with Mr. BLAND.

Mr. CALDWELL with Mr. CHANDLER of Oklahoma.

Mr. CLARK of Florida with Mr. CARTER of Massachusetts.

Mr. DIES with Mr. DEMPSEY.

Mr. ESTOPINAL with Mr. FREEMAN.

Mr. FLYNN with Mr. GOOD.

Mr. GALLIVAN with Mr. GRIEST.

Mr. GRIFFIN with Mr. HAYDEN.

Mr. HAMILL with Mr. HUTCHINSON.

Mr. HULBERT with Mr. KAHN.

Mr. JONES of Virginia with Mr. GEORGE W. FAIRCHILD.

Mr. NEELY with Mr. MCKENZIE.

Mr. LEE of Georgia with Mr. DARROW.

Mr. LESHER with Mr. TILSON.

Mr. MAHER with Mr. EDMONDS.

Mr. MARTIN with Mr. MASON.

Mr. SULLIVAN with Mr. MONDELL.

Mr. PADGETT with Mr. MORIN.

Mr. POLK with Mr. SLEMP.

Mr. PRICE with Mr. ROWLAND.

Mr. TAYLOR of Colorado with Mr. SANDERS of New York.

Mr. SANDERS of Louisiana with Mr. PAIGE.

Mr. SMALL with Mr. PORTER.

Mr. CHARLES B. SMITH with Mr. REAVIS.

Mr. STEELE with Mr. ROWE.

Mr. VAN DYKE with Mr. SNYDER.

Mr. WALKER with Mr. TEMPLETON.

Mr. WEBB with Mr. WARD.

Mr. DILL with Mr. HUSTED.

Mr. HENSLEY with Mr. JOHNSON of Washington.

Mr. BROWNING. Mr. Speaker, I voted "yea." I have a pair with the gentleman from Maryland, Mr. TALBOTT, but if he were present he would vote "yea" also, and therefore I let my vote stand.

The result of the vote was announced as above recorded.

The SPEAKER. A quorum is present. The Doorkeeper will unlock the doors.

On motion of Mr. KITCHIN, a motion to reconsider the vote by which the joint resolution was passed was laid on the table.

LEAVE OF ABSENCE.

By unanimous consent, leave of absence was granted to Mr. SEARS until January 12, on account of important personal business.

FARM LOANS.

Mr. HARRISON of Mississippi. Mr. Speaker, I have a resolution from the Committee on Rules.

The SPEAKER. The gentleman will send it up.

The Clerk read as follows:

House resolution 197.

Resolved, That immediately upon the adoption of this resolution the House shall proceed to consider H. R. 7731, amending section 32 of the Federal farm-loan act; that said bill shall be considered in the House as in Committee of the Whole House and shall be a continuing order of the House until disposed of; that there shall be not exceeding one hour of general debate on said bill, at the conclusion of which time the previous question shall be considered as ordered on the bill and all amendments thereto to the final passage.

Mr. HARRISON of Mississippi. Mr. Speaker, I will ask the gentleman from Kansas [Mr. CAMPBELL] how much time is desired on that side on the rule.

Mr. CAMPBELL of Kansas. I have requests for 40 minutes.

Mr. HARRISON of Mississippi. Does the gentleman think 20 minutes on a side will be sufficient?

Mr. CAMPBELL of Kansas. Make it 30 minutes.

Mr. HARRISON of Mississippi. Mr. Speaker, I ask unanimous consent that the debate on this rule proceed for 40 minutes, 20 minutes to be controlled by the gentleman from Kansas [Mr. CAMPBELL] and 20 minutes by myself.

The SPEAKER. The gentleman from Mississippi asks unanimous consent that debate on this rule be limited to 40 minutes, half the time to be controlled by himself and half by the gentleman from Kansas.

Mr. HARRISON of Mississippi. And that at the expiration of that time the previous question be considered as ordered.

The SPEAKER. And that at the expiration of that time the previous question be considered as ordered. Is there objection?

Mr. DYER. Mr. Speaker, reserving the right to object, will the gentleman permit a question?

Mr. HARRISON of Mississippi. I yield to the gentleman.

Mr. DYER. Will the gentleman state what is the intention with reference to adjournment to-day, and how long he thinks this matter will take?

Mr. HARRISON of Mississippi. We ought to get through with this proposition in an hour and a half, if it is not interfered with too much.

Mr. DYER. Does the gentleman think that will be a reasonable time to adjourn to-day?

Mr. HARRISON of Mississippi. We ought to finish this very quickly. I do not think there is any opposition to the matter at all.

Mr. MOORE of Pennsylvania. Mr. Speaker, reserving the right to object, I should like to know if the gentleman from Mississippi [Mr. HARRISON] and the gentleman from Kansas [Mr. CAMPBELL] are both in favor of this rule?

Mr. CAMPBELL of Kansas. If the gentleman from Pennsylvania will direct his inquiry to me, I will tell him that I am opposed to it.

The SPEAKER. Is there objection to the request of the gentleman from Mississippi?

There was no objection.

The SPEAKER. The gentleman from Mississippi is recognized for 20 minutes.

Mr. HARRISON of Mississippi. Mr. Speaker, I know of no vote that I have cast since I became a Member of this House that has given me greater pleasure than the one I cast for the rural-credits bill. [Applause.]

High and exorbitant interest rates had long been exacted on loans to the farmers of the country and the passage of the farm-loan act was a very just and necessary measure. When we created that system we led the farmers of this country to believe that by its provisions they would be enabled to borrow money on long terms at low rates of interest. We believed and led them to believe that the system would be a great success. At first there was an apparent delay in inaugurating the system, due to first one thing and then another, but finally the system became organized, and when it was placed in operation it rendered benefit to the farmers to the amount of \$30,000,000. That amount has already been lent and to-day we are confronted with this situation: There are now on file applications amounting to about \$70,000,000, which have been approved by the

Federal Farm Loan Board, and the farmers are waiting to get that money. Their plans have been made on the idea that they would be able to obtain the money.

This Government is under a moral, if not a legal, obligation to lend the farmers that money. In addition to that, there are about \$65,000,000 of applications for loans that have not been acted upon by the Federal Farm Loan Board. The board have been unable since about the 1st of November to sell a sufficient amount of bonds to make loans on the approved applications. Since the great campaign for the second liberty loan there has been a most decided falling off in the purchase of farm-loan bonds. There is either a scarcity of money that influences the sale of these bonds or the bond investors are waiting, hoping and believing that the farm-loan bonds will either depreciate in value or the interest rate increase. In either such event the farmer would have to pay the bill. If the bonds sell at a discount, then the Farm Loan Board will necessarily increase the interest rate to the farmer. If the interest rate on the bonds is increased, then the Farm Loan Board will increase the interest rate to the farmer. In either event the productive energies of this Nation will be hampered, and hampered at a time when we can least afford it.

In this great crisis every force of the Government must be utilized that will aid in the slightest degree the success of our cause. If the Farm Loan Board is unable to sell these bonds and make loans to the farmers on legitimate applications that are filed with the various farm-land banks, and that failure is due to the war emergency, then this Government can perform no wiser or more just thing than to purchase the bonds and sell them when normal conditions prevail again. [Applause.]

No class of our people has responded more loyally and promptly to the demands of the Government than have the farmers. In certain sections last year, notably in my section, floods came, storms swept over the country, and unfavorable climatic conditions prevailed, adding greater burdens to the already stooped shoulders of the farming classes. But the farmer did not waver; he set heroically to his task, and from early morn till dewy eve, in the sweat of his brow, labored that the world might be fed. This year when the President sounded the call to the farmers of the country to plant greater acreage that the armies and civilian population might be supplied in this great crisis, they responded by insuring us the greatest food crops in the history of our country. [Applause.] This year we have a wheat crop fifteen million and a corn crop five hundred and ninety-three million bushels more than last year.

Springtime and planting season are approaching. These thousands of farmers who have made application for loans are depending on the success of this system in furthering their plans for next year. If they fail to obtain these loans in this crisis, it will challenge the success of the rural-credit system.

Mr. GREENE of Vermont. Will the gentleman yield?

Mr. HARRISON of Mississippi. Yes.

Mr. GREENE of Vermont. The gentleman says that it is owing to the subscription to the liberty-loan bonds on the part of the farmers that they are not able to meet their obligations.

Mr. HARRISON of Mississippi. Oh, the gentleman misunderstood me. It may be attributed to two or three reasons. The farmers have subscribed for the liberty-loan bonds as much as they could, as much as the people of the towns. They have been patriotic, but it may be that the capitalists, the bond purchasers, having an idea that because of the large amount of liberty bonds placed on the market that in the course of time these Federal farm-loan bonds would either depreciate or the interest rate would be increased so that they could get a better investment. In other words, for some reason known to themselves they are not purchasing the bonds. It is not because the farmers have bought liberty-loan bonds. These people who need this money are farmers not able to buy liberty bonds, or, if they do buy, they necessarily borrow the money through the banks to make their purchases; but other farmers who were able bought them in as large quantities as the people in towns.

Mr. GREENE of Vermont. Then it comes down to this, that the original prospect or project that \$9,000,000 should be taken to finance this thing to make up for the expected difference has failed.

Mr. HARRISON of Mississippi. No; I understand that the first bonds on the market sold at a premium of $\frac{1}{4}$ per cent.

Mr. GREENE of Vermont. I am talking about the amount of money that was to be taken from the Treasury to finance this proposition.

Mr. HARRISON of Mississippi. Oh, well, the gentleman is just against the bill; and the gentleman knows that the fact is the Farm Loan Board can not sell these bonds, and the Government ought to take them over to the extent of a hundred million this year and a hundred million next year. [Applause.] Those

in the House who are friendly to the farmer and want to do something for the situation that has arisen will support the bill. [Applause.]

Mr. GREENE of Vermont. Yes; but I want to know how I am helping the farmer before I get carried away by rhetoric.

Mr. HARRISON of Mississippi. The gentleman will help him by providing for a sale of these bonds. [Applause.] The Government is under a moral, if not legal, obligation to make these loans.

Mr. GREENE of Vermont. The original expectation that \$9,000,000 would do this has failed.

Mr. GLASS. We did not think that \$9,000,000 would be a drop in the bucket. The main source of revenue was to be derived from the sale of the bonds.

Mr. GREENE of Vermont. The Government was to come in to the extent of \$9,000,000.

Mr. GLASS. Not at all. The capital stock of the Federal Loan Bank was fixed at \$9,000,000. That was not expected to afford as much as a drop in the bucket toward accommodating the farm loans in the country, but the main source of revenue was to be derived from a sale of the farm-loan bonds.

Mr. GREENE of Vermont. So the scheme has not turned out as was expected.

Mr. HARRISON of Mississippi. Mr. Speaker, I refuse to yield further. The scheme has been a magnificent success.

Mr. PLATT. Will the gentleman yield?

Mr. HARRISON of Mississippi. Yes.

Mr. PLATT. Can the gentleman tell why the farmers' loan board can not sell bonds at $4\frac{1}{2}$ per cent interest that are not taxable while the Government sells 4 per cent bonds?

Mr. HARRISON of Mississippi. I can not tell, unless some of the gentleman's constituents want to extort a higher interest rate from my constituents who desire to borrow money. [Applause.]

Mr. PLATT. I can tell the gentleman why—

Mr. HARRISON of Mississippi. Mr. Chairman, I refuse to yield further.

Mr. SABATH. Will the gentleman yield?

Mr. HARRISON of Mississippi. Yes.

Mr. SABATH. In view of the great yield in crops that the gentleman has stated, for which the farmers get a greater price than ever before in the history of the Nation, can the gentleman tell us why the farmers need the money?

Mr. HARRISON of Mississippi. The gentleman ought to know that the farmers of this country are situated like men in the cities—some of them are very poor and some very rich. This will provide for the farmers who need the money and need it badly, and not those who do not need it, and the gentleman can render a great service to them by helping them in the present situation.

Mr. SABATH. I am willing to help the farmer that needs help, but I am not willing to help a farmer who hoards his products for an exorbitant price, and who for that reason makes a loan and asks us to help enhance the price of his products.

Mr. HARRISON of Mississippi. I may say that it is the opinion of the Farm Loan Board that the Government may not be compelled to take over the bonds. They may not need a dollar of money, but it will be a stimulant and an encouragement to those who might want to invest.

I know the impression has prevailed in some quarters that the farmers are against the war. In my own State I have heard the cry go up that the farmers are against the war, meaning that they are less patriotic than the people in the towns. I deny such a slanderous statement. [Applause.] In this crisis the farmers have responded as patriotically to the demands of the Government as have the men in the cities. They have given their boys and their labor to win the war. They have bought, as they were able to, liberty loan bonds, and in many instances they have borrowed money with which to purchase the bonds. They have contributed to the Red Cross and the Young Men's Christian Association. They are just as patriotic as the farmers have always been. Throughout the history of this country the farmers have played as great a part, in times of peace as well as times of war, as the people in the towns and cities. [Applause.]

Cincinnatus retired from the leadership of the greatest empire the world has ever seen to go to his farm and plow before the season was too far advanced. George Washington refused to accept a third term as President of the United States because he desired to return to Mount Vernon and cultivate his farm. Thomas Jefferson, James Madison, James Monroe, and thousands of others whose names are illustrious in history, were men who loved the pursuits of the farm. I love to look at that page in history and see the picture of Israel Putnam, that brave and sturdy New England farmer, who, hearing the clarion notes of the bugle

call, left his plow in the fields and went forth in his working clothes to join the other patriots and help win the Revolutionary War. It was the embattled farmers of Lexington that gave their services, and in many instances their lives, that our independence might be won. At Kings Mountain it was farmers from Virginia and North Carolina that gave us victory. From '61 to '65 as brave men as enlisted in the Federal or the Confederate Armies came from the farms of the North and the South. [Applause.]

To-day the Rural Credit System is in the balance. Its continued success depends, in a large measure, on the fate of this resolution, and in behalf of the farmers of this country I plead with those gentlemen who oppose the passage of the resolution to withdraw their opposition that we may send to the farmers a Christmas message of good cheer and good faith, letting them know that their loans will be made and that the Rural Credit System is a success. [Applause.]

Mr. Speaker, I reserve the balance of my time.

Mr. CAMPBELL of Kansas. Mr. Speaker, I yield five minutes to the gentleman from Massachusetts [Mr. GILLETT].

Mr. GILLETT. Mr. Speaker, I enjoyed very much the eloquent remarks of the gentleman from Mississippi [Mr. HARRISON], but they did not give me much reason why this rule should be adopted. It strikes me as very extraordinary that on December 15—last Saturday—the gentleman from Virginia [Mr. GLASS] should for the first time introduce this bill providing for the expenditure by the Government of \$200,000,000, and that on the same day there should be introduced a rule to take up the vast proposition, and providing further that we should consider it with only one hour of general debate, and that then the previous question should be considered as ordered, so that there would be no five-minute debate or opportunity to amend. I agree that we are getting accustomed to voting out hundreds of millions and even billions of dollars without a great deal of consideration or knowledge, but to come forward Saturday last for the first time and give us notice then that he was going to ask \$200,000,000, and then to-day to come forward with a rule granting only one hour of debate seems to me to be the very climax of arbitrary legislation. As I understand it, there have been no hearings except two or three before a subcommittee at the very end of last week. The need for this money can not be anything new. If the farmers of this country are in such terrible condition that they need \$200,000,000 right offhand, they must have known it before last Saturday, and if they did not know it before last Saturday it can not be so pressing that they can not give us time to inquire into it and investigate it. It seems to me that it is an outrageous proposition to bring before us without time to give us the facts, without time to investigate whether the action of these farm boards has been such as to merit our approval. I have heard something about the operation of the farm loan board in my district, and I regret that it is not such as to give me great confidence. There are scandals already rumored about these institutions, and before we are asked to come forward and vote \$200,000,000 more, before we are asked to indorse a proposition which I think the gentleman from Virginia [Mr. GLASS] himself opposed when it was originally brought forward at the time of establishing the system, we ought to have time in which to make a thorough investigation and learn something about the real facts.

If I mistake not, when this original farm-loan proposition was brought forward it was urged that the Government should back these bonds, and that proposition was voted down by Congress. We decided that it was a business proposition, and that these farm-loan bonds ought to stand on their merits. I recognize, of course, that the war has made a difference, and I recognize that it is much more difficult to float any bonds since the war than it was before; but the grievance that I have against this rule is not the merit of the bill but that it is brought in here on the last evening of the session, without our having any knowledge of it, without any hearings except just by the head of the Farm Loan Board, when the House, except the very few members of the Banking and Currency Committee, has had absolutely no opportunity to acquire any information and when the House impatient to adjourn is in no disposition to consider it impartially. I am not surprised that the gentleman from Mississippi [Mr. HARRISON] moved the adoption of this rule. I notice that Mississippi has \$4,000,000 of these farm-loan bonds already approved. Mississippi can not get the money readily, I presume, and they want the United States to come in and advance it.

The SPEAKER. The time of the gentleman from Massachusetts has expired.

Mr. GILLETT. Mr. Speaker, this is a very important matter and there are not enough present to properly consider it. I make the point of order that there is no quorum present.

The SPEAKER. The gentleman from Massachusetts makes the point of order that there is no quorum present. The Chair

will count. [After counting.] One hundred and twenty-two Members present—not a quorum.

Mr. HARRISON of Mississippi. Mr. Speaker, I move a call of the House.

The motion was agreed to.

The SPEAKER. The Doorkeeper will close the doors, the Sergeant at Arms will notify absentees, and the Clerk will call the roll.

The Clerk called the roll, and the following Members failed to answer to their names:

Adamson	Dunn	Kiess, Pa.	Rowe
Almon	Edmonds	LaGuardia	Rowland
Anthony	Estopinal	Lee, Ga.	Rucker
Bacharach	Fairchild, G. W.	Longworth	Sanders, La.
Bathrick	Fess	McCormick	Sanders, N. Y.
Bell	Fitzgerald	McKenzie	Saunders, Va.
Black	Flynn	McKinley	Scott, Iowa
Bland	Focht	McLaughlin, Pa.	Scott, Mich.
Blanton	Fordney	Madden	Scott, Pa.
Booher	Foss	Magee	Scully
Borland	Frear	Maher	Sears
Brodbeck	Gallagher	Mann	Shackleford
Browne	Gallivan	Mason	Sisson
Bruckner	Garner	Meeker	Slemp
Brumbaugh	Garrett, Tex.	Miller, Wash.	Small
Caldwell	Godwin, N. C.	Mondell	Smith, Charles B.
Capstick	Good	Morin	Snyder
Carew	Goodall	Mott	Stafford
Carter, Mass.	Goodwin, Ark.	Mudd	Stedman
Cary	Graham, Pa.	Neely	Steele
Chandler, Okla.	Gray, N. J.	Nelson	Stephens, Nebr.
Church	Griest	Nicholls, S. C.	Sterling, Pa.
Clark, Fla.	Griffin	Nichols, Mich.	Sullivan
Clark, Pa.	Hamlin	Padgett	Summers
Connally, Tex.	Hayes	Paige	Tague
Copley	Heintz	Parker, N. J.	Talbot
Costello	Hensley	Parker, N. Y.	Taylor, Colo.
Crago	Holland	Peters	Templeton
Crosser	Houston	Polk	Tilson
Currie, Mich.	Howard	Porter	Tinkham
Curry, Cal.	Hulbert	Powers	Vare
Darrow	Husted	Price	Walker
Davis	Hutchinson	Purnell	Ward
Dempsey	Johnson, S. Dak.	Ragsdale	Wason
Dewalt	Johnson, Wash.	Rayburn	Webb
Dies	Jones, Va.	Reavis	Welling
Dill	Juul	Reed	Wilson, Ill.
Dominick	Kahn	Roberts	Winslow
Dooling	Kearns	Robinson	Woodyard
Doughton	Kennedy, R. I.	Rodenberg	Zihlman
Drukker	Key, Ohio	Rogers	

The SPEAKER. On this roll call 270 Members answered to their names, a quorum. The Doorkeeper will unlock the doors.

Mr. HARRISON of Mississippi. Mr. Speaker, I move to dispense with further proceedings under the call.

The SPEAKER. They are dispensed with automatically.

EXTENSION OF REMARKS.

Mr. SLAYDEN. Mr. Speaker, I ask unanimous consent to extend remarks I made yesterday for five or six minutes so as to present them connectedly.

The SPEAKER. The gentleman from Texas asks unanimous consent to extend his remarks in the Record. Is there objection? [After a pause.] The Chair hears none.

FARM LOANS.

Mr. LENROOT. Mr. Speaker, I have just discovered that the rule as read from the desk is not the rule which the Committee on Rules has agreed upon, and I wish to raise the point of order on it now.

Mr. GILLET. Mr. Speaker, I move that the House do now adjourn.

The SPEAKER. The gentleman from Massachusetts moves that the House do now adjourn.

The question was taken, and the Chair announced the ayes seemed to have it.

Mr. WINGO. Mr. Speaker, I ask for a division.

The SPEAKER. The gentleman demands a division.

The House divided; and there were—ayes 101, noes 160.

Mr. WINGO. Mr. Speaker, I demand the yeas and nays.

The SPEAKER. On this vote the ayes are 101, the noes are 160, and the gentleman from Arkansas demands the yeas and nays.

Mr. WINGO. Mr. Speaker, I withdraw the demand.

Mr. BENJAMIN L. FAIRCHILD. Mr. Speaker, I demand the yeas and nays.

The yeas and nays were ordered.

The question was taken; and there were—yeas 96, nays 185, answered "present" 1, not voting 151, as follows:

YEAS—96.

Anderson	Campbell, Kans.	Davidson	Elston
Black	Cannon	Denison	Emerson
Bowers	Classon	Dunn	Fairchild, B. L.
Britten	Cooper, W. Va.	Eagan	Fairfield
Burroughs	Dale, Vt.	Elliot	Fordney
Butler	Dallinger	Ellsworth	Foss

Francis	Hollingsworth	Moore, Ind.	Smith, Mich.
Freeman	Ireland	Nichols, Mich.	Snell
Fuller, Ill.	Kelley, Mich.	Osborne	Steele
Fuller, Mass.	Kennedy, Iowa	O'Shaunessy	Sterling, Ill.
Garland	King	Parker, N. J.	Stiness
Gillett	Kraus	Parker, N. Y.	Strong
Glynn	Kreider	Platt	Swift
Gordon	Lea, Cal.	Pratt	Switzer
Gould	Leibach	Ramsey	Treadway
Graham, Ill.	Lenroot	Ramseyer	Vestal
Green, Iowa	Little	Reed	Waldow
Greene, Mass.	Lufkin	Robbins	Walsh
Greene, Vt.	McCormick	Rose	Watson, Pa.
Haskell	McFadden	Sanders, Ind.	White, Me.
Haugen	Madden	Sanford	Winslow
Heaton	Merritt	Sherwood	Wood, Ind.
Hersey	Miller, Minn.	Siegel	Woods, Iowa
Hicks	Moore, Pa.	Slayden	Zihlman

NAYS—185.

Alexander	Fields	Leshner	Schaff
Ashbrook	Fisher	Lever	Scott, Mich.
Aswell	Flood	Linthicum	Sells
Austin	Foster	Littlepage	Shallenberger
Ayres	French	Lobeck	Sherley
Baer	Gallagher	London	Shouse
Bankhead	Gandy	Loneragan	Sims
Barkley	Gard	Lunden	Sinnot
Barnhart	Garrett, Tenn.	Lunn	Smith, Idaho
Beakes	Glass	McAndrews	Smith, T. F.
Bell	Gray, Ala.	McArthur	Snook
Beshlin	Gregg	McClintic	Steagall
Blackmon	Hadley	McClulloch	Steenerson
Brand	Hamill	McKeown	Stephens, Miss.
Buchanan	Hamilton, Mich.	McLaughlin, Mich.	Stevenson
Burnett	Hamlin	McLemore	Summers
Byrnes, S. C.	Hardy	Mansfield	Sweet
Byrns, Tenn.	Harrison, Miss.	Mapes	Taylor, Ark.
Campbell, Pa.	Harrison, Va.	Martin	Thomas
Candler, Miss.	Hastings	Mays	Thompson
Cantrill	Hayley	Montague	Tillman
Caraway	Hayden	Moon	Timberlake
Carlin	Healin	Morgan	Townner
Carter, Okla.	Helm	Nolan	Van Dyke
Claypool	Helvering	Norton	Venable
Coady	Hilliard	Oldfield	Vinson
Collier	Hood	Oliver, Ala.	Voigt
Connelly, Kans.	Huddlestone	Oliver, N. Y.	Volstead
Cooper, Wis.	Hull, Iowa	Olney	Walton
Cramton	Hull, Tenn.	Overmyer	Watkins
Crisp	Humphreys	Overstreet	Watson, Va.
Dale, N. Y.	Igoe	Park	Weaver
Decker	Jacoway	Phelan	Welling
Dent	James	Pon	Welty
Denton	Johnson, Ky.	Quin	Whaley
Dickinson	Johnson, S. Dak.	Raney	Wheeler
Dillon	Jones, Tex.	Raker	White, Ohio
Dixon	Keating	Randall	Williams
Doolittle	Kehoe	Rankin	Wilson, La.
Dowell	Kelly, Pa.	Riordan	Wilson, Tex.
Drane	Key, Ohio	Roberts	Wingo
Dupré	Kincheloe	Romjue	Wise
Eagle	Kinkaid	Rouse	Young, N. Dak.
Esch	Kitchin	Rubey	Young, Tex.
Evans	Knutson	Rucker	
Farr	La Follette	Russell	
Ferris	Larsen	Sabath	

ANSWERED "PRESENT"—1.

Browning

NOT VOTING—151.

Adamson	Dominick	Kahn	Rodenberg
Almon	Dooling	Kearns	Rogers
Anthony	Doremus	Kennedy, R. I.	Rowe
Bacharach	Doughton	Kettner	Rowland
Bathrick	Drukker	Kiess, Pa.	Sanders, La.
Bland	Dyer	LaGuardia	Sanders, N. Y.
Blanton	Edmonds	Langley	Saunders, Va.
Booher	Estopinal	Lazaro	Scott, Iowa
Borland	Fairchild, G. W.	Lee, Ga.	Scott, Pa.
Brodbeck	Fess	Longworth	Scully
Browne	Fitzgerald	McKenzie	Sears
Bruckner	Flynn	McKinley	Shackleford
Brumbaugh	Focht	McLaughlin, Pa.	Sisson
Caldwell	Frear	Magee	Slemp
Capstick	Gallivan	Maher	Sloan
Carew	Garner	Mann	Small
Carter, Mass.	Garrett, Tex.	Mason	Smith, C. B.
Cary	Godwin, N. C.	Meeker	Snyder
Chandler, N. Y.	Good	Miller, Wash.	Stafford
Chandler, Okla.	Goodall	Mondell	Stedman
Church	Goodwin, Ark.	Morin	Stephens, Nebr.
Clark, Fla.	Graham, Pa.	Mott	Sterling, Pa.
Clark, Pa.	Gray, N. J.	Mudd	Sullivan
Connally, Tex.	Griest	Neely	Tague
Cooper, Ohio	Griffin	Nelson	Talbot
Copley	Hamilton, N. Y.	Nicholls, S. C.	Taylor, Colo.
Costello	Hayes	Padgett	Temple
Cox	Heintz	Paige	Templeton
Crago	Hensley	Peters	Tilson
Crosser	Holland	Polk	Tinkham
Currie, Mich.	Houston	Porter	Vare
Curry, Cal.	Howard	Powers	Walker
Darrow	Hulbert	Price	Ward
Davis	Husted	Purnell	Wason
Dempsey	Hutchinson	Ragsdale	Webb
Dewalt	Johnson, Wash.	Rayburn	Wilson, Ill.
Dies	Jones, Va.	Reavis	Woodyard
Dill	Juul	Robinson	

So the motion was rejected.

The Clerk announced the following additional pairs:

Until further notice:

Mr. SHACKLEFORD with Mr. WILSON of Illinois.

Mr. ESTOPINAL with Mr. TEMPLE.
 Mr. GRIFFIN with Mr. RODENBERG.
 Mr. ALMON with Mr. PURNELL.
 Mr. BOOHER with Mr. MUDD.
 Mr. BORLAND with Mr. MOTT.
 Mr. BRUMBAUGH with Mr. BACHARACH.
 Mr. CHURCH with Mr. CHANDLER of New York.
 Mr. CONNALLY of Texas with Mr. COOPER of Ohio.
 Mr. CROSSER with Mr. COPLEY.
 Mr. DOMINICK with Mr. CRAGO.
 Mr. DOREMUS with Mr. DRUKKER.
 Mr. FITZGERALD with Mr. DYER.
 Mr. GARRETT of Texas with Mr. FREAR.
 Mr. HOLLAND with Mr. GOODALL.
 Mr. KETTNER with Mr. HAMILTON of New York.
 Mr. LAZARO with Mr. KENNEDY of Rhode Island.
 Mr. NICHOLLS of South Carolina with Mr. KIESS of Pennsylvania.

Mr. RAYBURN with Mr. LANGLEY.
 Mr. SEARS with Mr. LONGWORTH.
 Mr. STEDMAN with Mr. MCKINLEY.
 Mr. STERLING of Pennsylvania with Mr. MAGEE.
 The result of the vote was announced as above recorded.

The SPEAKER. The gentleman from Mississippi [Mr. HARRISON] has 10 minutes and the gentleman from Kansas [Mr. CAMPBELL] has 15.

Mr. HARRISON of Mississippi. Mr. Speaker, I ask unanimous consent to submit a substitute resolution for the one at the Clerk's desk and ask unanimous consent for its consideration.

Mr. MCFADDEN. Mr. Speaker, I object.

The SPEAKER. The gentleman from Pennsylvania objects.

Mr. MCFADDEN. I withdraw the objection.

The SPEAKER. Is there objection?

Mr. ANDERSON. Let us hear it read.

The SPEAKER. The Clerk will report the resolution.

The Clerk read as follows:

House resolution 199 (H. Rept. 231).

Resolved, That immediately upon the adoption of this resolution the House shall resolve itself into the Committee of the Whole House on the state of the Union for the consideration of H. R. 7731, amending section 32 of the Federal farm-loan act approved July 17, 1916; that there shall be not exceeding one hour of general debate, one-half of such time to be controlled by the gentleman from Virginia [Mr. GLASS] and one-half by the gentleman from Iowa [Mr. WOODS]. At the conclusion of such general debate the bill shall be considered for amendment under the five-minute rule. After the bill shall have been perfected in the Committee of the Whole House the same shall be reported to the House with such recommendation as the committee may make. Whereupon the previous question shall be considered as ordered upon the bill and all amendments thereto to final passage without intervening motion except one motion to recommit.

The SPEAKER. Is there objection? [After a pause.] The Chair hears none.

Mr. HARRISON of Mississippi. I ask the gentlemen on that side to use their time. There will be only one more speech on this side.

The SPEAKER. The gentleman from Kansas [Mr. CAMPBELL] has 15 minutes and the gentleman from Mississippi [Mr. HARRISON] 10.

Mr. CAMPBELL of Kansas. Mr. Speaker, I yield one minute to the gentleman from Massachusetts [Mr. GILLET].

Mr. GILLET. Mr. Speaker, I was debating the old rule when this unfortunate roll call interrupted me.

I recognize that this new rule is a little better. It allows some opportunity to amend in the Committee of the Whole. In so far as that, it is fairer. But my objection to this whole proposition is not to the bill, but it is to bringing it up in these very last hours of the session, when the House is not in a state of mind and has not the time to fully debate it, and trying to rush it through.

I have suggested to the other side that we should by unanimous consent postpone it until the first day we meet again, the 3d of January, and then take it up and give it full and fair consideration. I will be very glad to have that done, and I wish the gentlemen on the other side would accept that proposition and would be willing to take it up at a time when it would receive the consideration and debate and opportunity for amendment to which its importance entitles it. [Applause.]

Mr. HARRISON of Mississippi. Mr. Speaker, I want to say, in answer to the gentleman, that the Senate has just passed this bill. There is plenty of time for discussion.

Mr. GILLET. It depends upon what you mean by "plenty of time."

Mr. CAMPBELL of Kansas. Mr. Speaker, I yield five minutes to the gentleman from Wisconsin [Mr. LENROOT].

The SPEAKER. The gentleman from Wisconsin is recognized for five minutes.

Mr. LENROOT. Mr. Speaker, I am opposed to this rule solely because it is very plain that there will be no serious consideration of the merits of this bill if this rule is adopted and this bill is considered this evening. I am not opposed to at least a portion of the bill, so that I do not speak as an enemy of the legislation.

But, Mr. Speaker, here is a bill involving \$200,000,000, and if this rule is adopted, while there are serious questions in connection with the bill and as to which amendments will be offered, there will be no serious consideration of those amendments. That is entirely plain.

Is it any wonder that the country, as each session goes by, looks with less and less favor upon the House of Representatives, when day after day this House is not deliberating, is not giving consideration to legislation upon its merits, but is making of itself mere rubber-stamps? That is absolutely true, and every one of you know it.

I represent an agricultural community. I represent a constituency that is interested in farm loans. But I am not so much afraid of my constituents as I am afraid some Members will vote for anything and everything, with no consideration, simply because they may say, "I am afraid some farmer in my district will say I am against farm loans simply because I do not at the drop of a hat, without any consideration, vote to favorably consider a \$200,000,000 proposition."

Mr. Speaker, this House will never gain the respect of the country—and it ought not to gain the respect of the country—if it is going to legislate in this manner at the hour of 5.30 o'clock in the afternoon, with a very large percentage of the membership gone and with the balance of the membership anxious to go and unwilling to give serious consideration to this measure on its merits. And, mark me, if this rule is adopted, it will be demonstrated to everybody that this House is not giving consideration to the bill on its merits, but is anxious to get rid of it at the earliest moment and in such a way as to give the least offense to their constituents.

Is that the way, is that the method in which legislation should be considered by the House of Representatives? We ought to have an opportunity to consider it. We ought to consider it on the 3d day of January, the first day we meet after the holidays. If it were considered then, it should have consideration whether or not at this time we ought to appropriate \$100,000,000 for 1919; whether or not it is an invitation to take on all these hundreds of millions of dollars of farm loans, and there will be no private investment in them at all. And what will then happen? With the liberty bonds, the necessity of carrying on this war, with the other demands upon the Treasury, this country may be up against a stone wall inside of 12 months; and if it is, this House of Representatives will be responsible for that stone wall if it is without consideration going to vote to-night not only for the \$100,000,000 that is necessary at this time but for another \$100,000,000 that may not be necessary at all, and in conditions that may not exist, with authority that ought not to exist in any officer of this Government to purchase \$100,000,000 of these farm-loan bonds. [Applause.]

The SPEAKER. The gentleman from Kansas [Mr. CAMPBELL] is recognized.

Mr. CAMPBELL of Kansas. Mr. Speaker, how much time did the gentleman from Wisconsin use?

The SPEAKER. Four and a half minutes.

Mr. CAMPBELL of Kansas. I yield four minutes to the gentleman from New York [Mr. SNELL].

The SPEAKER. The gentleman from New York is recognized for four minutes.

Mr. SNELL. Mr. Speaker, I am opposed to adopting a rule which allows the consideration of as important a measure as this at so late an hour, just before adjournment. This bill is important to the people of this country for two distinct reasons. It commits this Government to the expenditure of \$200,000,000. It does so at a time when, I think, the people of the whole country do not expect us to pass measures of this kind without giving them any consideration whatever. It is also important from the standpoint that it commits this Government to a new policy. By doing this we are committed to the policy of taking over the bonds of a corporation that can not sell them; and I do not see any more reason why we should take over the bonds of this corporation because it can not sell them than there is to take over the bonds of any public utility or railroad, or any corporation in the country which is having trouble in floating its bonds at this time, and nearly every one is having this same trouble at this time. I feel that this House is entitled to more knowledge in regard to the actual workings of the land bank. From anything I can learn, it seems to me that the land bank is not in a solvent condition, and I am bas-

ing that statement on what Mr. Norris says in his letter to the Banking and Currency Committee. He says:

We feel that even the most remote possibility of a suspension of the operations of the farm-loan system should be avoided, and that the legislation suggested would avoid such possibility.

Now, any institution that demands \$100,000,000 Government aid certainly, in my judgment, is tending toward insolvency, and I believe the country at large and the Members of this House are entitled to much more definite knowledge as to the actual working of the land bank and to a longer time to consider such an important proposition as this.

It has been generally understood by the Members of the House that before the holiday recess there would be no more important legislation considered after the prohibition amendment yesterday. A great many Members of this House have gone home, and the others who are here are anxious and eager to get away, and every man in this House knows that it is absolutely impossible to give fair and careful consideration to any proposition at this time. I trust that the judgment of this House will be to put over this matter until such a time as we are able to give a bill of such importance to the House and to the whole country as House bill 7731 is the careful and thoughtful consideration that it is entitled to receive from this body. For that reason I trust you will not adopt this rule at this time.

Mr. CAMPBELL of Kansas. Mr. Speaker, I yield three minutes to the gentleman from Illinois [Mr. CANNON].

Mr. CANNON. Mr. Speaker, I am a friend of the Federal Land Bank System. The district which I represent is very largely an agricultural district, with something of manufacturing. We must not forget that there have been two drives for the liberty loan bonds, and it is perfectly patent that there will be another in the near future, and another before the close of the fiscal year. We must finance our allies. Now, if the drives for the liberty loan bonds have operated throughout the country as they have operated in the rural districts of Illinois, I want to state to you that, while we subscribed substantially the maximum, yet a great many patriotic country banks, sure of the solvency of the Government, of which I, as well as they, have no doubt, realizing the necessity from the patriotic standpoint of taking these bonds, made subscriptions larger than they are able to carry and care for their depositors and for those who desire to make loans of them, unless they can dispose of these bonds. What is true of Illinois is, I think, true throughout the Middle West, and I presume it is true of the South. Certainly it is true of the North. Of course, they can borrow on short time from the Federal reserve banks. But after all that is only temporary relief. They hope to dispose of these bonds, and no doubt are disposing of them to some extent to the people who have money to invest.

Now, I believe that this Federal Land Bank System is solvent. I believe that if they are willing to pay a reasonable interest on the farm loans they can get their money at less than the rate of interest that prevails, which is now 5, 6, and 7 per cent for commercial loans. It is well enough for us to take notice of this. But I believe that with proper advertising and with proper effort these bonds can be placed. I think it is wise to consider this matter for more than an hour. Many of our people have gone; and I believe this should go over until after the holidays, and that it should then be considered under a rule not providing for an hour's consideration by the House but for fair consideration, and then we can, without harm to anybody, in my judgment, and without injury to the credit of the land bank, determine what it is wise to do. [Applause.]

The SPEAKER. The time of the gentleman from Illinois has expired.

Mr. CANNON. If I may be granted a half a minute more—

Mr. CAMPBELL of Kansas. I yield to the gentleman half a minute.

Mr. CANNON. As to the land banks, I do not think we can afford to go to the country under all conditions, subject to the tax that may be made and will be made, and say that this thing was rushed through with one hour of debate. It is not just to the Land Bank System, it is not just to the country, and it is not just to the House of Representatives. [Applause.]

Mr. MOORE of Pennsylvania. Mr. Speaker, I make the point that there is no quorum present.

Mr. GLASS. I make the point of order, Mr. Speaker, that that is dilatory.

The SPEAKER. The point of order is overruled. The gentleman from Pennsylvania makes the point of order that no quorum is present, and the Chair will count. [After counting.] One hundred and sixty-two Members present, not a quorum.

Mr. KITCHIN. Mr. Speaker, I move a call of the House. The motion was agreed to.

The Doorkeeper locked the doors, and the Sergeant at Arms was instructed to notify the absentees. The Clerk called the roll, and the following Members failed to answer to their names:

Adamson	Doughton	Kennedy, R. I.	Rogers
Almon	Dunn	Kettner	Rose
Anthony	Dyer	Kiess, Pa.	Rowland
Bacharach	Edmonds	LaGuardia	Sanders, Ia.
Bathrick	Estopinal	Langley	Sanders, N. Y.
Blackmon	Fairchild, G. W.	Lee, Ga.	Sanford
Bland	Fess	Linthicum	Saunders, Va.
Blanton	Flood	Longworth	Scott, Iowa
Booher	Flynn	McClintic	Scott, Pa.
Borland	Frear	McCormick	Scully
Britten	Gallivan	McKenzie	Sears
Brown	Gard	McKinley	Shackelford
Browning	Garland	McLaughlin, Pa.	Sinnott
Bruckner	Garner	Magee	Slemp
Caldwell	Garrett, Tex.	Maher	Sloan
Capstick	Godwin, N. C.	Mann	Small
Carey	Good	Mason	Snyder
Carter, Mass.	Goodall	Meeker	Stafford
Cary	Goodwin, Ark.	Miller, Minn.	Stedman
Chandler, N. Y.	Graham, Pa.	Miller, Wash.	Steele
Chandler, Okla.	Gray, N. J.	Mondell	Stephens, Nebr.
Church	Grist	Morin	Sterling, Pa.
Clark, Fla.	Griffin	Mott	Sullivan
Clark, Pa.	Hamilton, N. Y.	Mudd	Tague
Claypool	Hayes	Neely	Talbott
Cooper, Ohio	Heintz	Nelson	Taylor, Colo.
Copley	Helm	Nichols, Mich.	Temple
Costello	Heiverson	Padgett	Templeton
Cox	Hensley	Paige	Tilson
Crago	Holland	Parker, N. Y.	Tinkham
Crosser	Houston	Peters	Vare
Currie, Mich.	Howard	Polk	Walker
Curry, Cal.	Hulbert	Porter	Ward
Darrow	Husted	Powers	Wason
Davis	Hutchinson	Pratt	Watson, Va.
Dempsey	Johnson, S. Dak.	Purnell	Webb
Dent	Johnson, Wash.	Ragsdale	Wilson, Ill.
Dewalt	Jones, Va.	Ramsey	Wilson, Tex.
Dies	Juul	Rayburn	Winslow
Dill	Kahn	Reavis	Wise
Dooling	Kearns	Riordan	Wood, Ind.
Doremus	Kelley, Mich.	Robinson	Zihman

The SPEAKER. On this call 264 Members have answered to their names, a quorum.

Mr. KITCHIN. Mr. Speaker, I move to dispense with further proceedings under the call.

The motion was agreed to.

The doors were opened.

Mr. HARRISON of Mississippi. Mr. Speaker, I yield the balance of my time to the gentleman from Virginia [Mr. GLASS].

The SPEAKER. The gentleman from Virginia is recognized for 10 minutes.

Mr. GLASS. Mr. Speaker, I am just apprized of the fact that the Senate has passed this bill, with certain amendments, and has adjourned. That being so, it is impossible for the bill to become a law until after the holiday recess, and in my view it would be futile to keep the House here debating a matter that can not be concluded this evening. In my view, while the criticism of haste—I would call it expedition—is measurably justified, not one whit of the blame attaches to the House Committee on Banking and Currency. That committee considered this matter the instant it was brought to its attention; and, with its customary intuitive wisdom, as well as dispatch, immediately disposed of it by reporting it favorably to the House. Furthermore, the speed employed has not been harmful in the least. The whole subject can be understood in five minutes as easily as it can be understood in five years; and, as I have said to friends on that side, if they please to appropriate to themselves a lack of comprehension that I am unwilling to impute, that is their affair. At all events, we can not conclude the matter this evening, and I have risen simply to ask unanimous consent that the bill shall go over and have privilege and precedence as the first matter to be disposed of by the House when the Congress reconvenes on January 3 next.

Mr. CANNON. As transportation may be a little uncertain, and I doubt if all of the Members who ought to be here will be here, will not the gentleman agree to substitute the 4th for the 3d? I shall not object, of course, but I simply make that suggestion.

Mr. GLASS. I would be willing to do almost anything the gentleman from Illinois could ask, but an informal agreement already has been made for the 3d.

Mr. CANNON. Very well.

The SPEAKER. Does the gentleman from Virginia mean that the House shall on the 3d of January resume the consideration of this bill right where it is now?

Mr. GLASS. No.

The SPEAKER. That it shall start in anew?

Mr. GLASS. No. Consider the bill to its final passage under such agreement as shall be made as to the division of time.

The SPEAKER. The gentleman from Virginia asks unanimous consent that on the 3d day of January next this bill shall be the order of business after the reading of the Journal and the disposition of business on the Speaker's table, not to interfere with privileged matters. Is there objection?

Mr. MOORE of Pennsylvania. Mr. Speaker, reserving the right to object, I desire to ask the gentleman if that request contemplates the yielding of some time—

Mr. GLASS. I have already said such time as may enable the gentleman from Pennsylvania to understand this simple problem.

Mr. MOORE of Pennsylvania. That is not satisfactory to the "gentleman from Pennsylvania." The "gentleman from Pennsylvania" has seen enough to know that there will be some objection to this bill, which the gentleman from Virginia says is so clear to himself and the members of his committee.

Mr. GLASS. Undoubtedly there will be some objection.

The SPEAKER. Is there objection?

Mr. McFADDEN. Mr. Speaker, I would like to say to the chairman of the Committee on Banking and Currency that because of the lack of information upon this subject I have introduced to-day a resolution calling on the Secretary of the Treasury to furnish information regarding the Federal farm-loan system. If the gentleman can expedite the matter with the Secretary of the Treasury and see that we have that information by January 3, I think it will help very materially the discussion of this subject.

Mr. GLASS. I do not agree that it will help one bit, but I have no objection to the gentleman getting the information.

The SPEAKER. Is there objection?

Mr. MOORE of Pennsylvania. Mr. Speaker, reserving the right to object, I would like to know what understanding has been made in regard to the division of the time.

Mr. LENROOT. It will be under the rules of the House.

Mr. GILLET. Mr. Speaker, I have had a personal agreement which is entirely satisfactory to me, and which I think will be satisfactory to this side of the House.

Mr. MOORE of Pennsylvania. May I ask if the gentleman from Pennsylvania [Mr. McFADDEN] has been consulted?

Mr. GILLET. Yes.

The SPEAKER. Is there objection?

Mr. McFADDEN. Mr. Speaker, reserving the right to object, in answer to the question of the gentleman from Pennsylvania as to the division of time, I might say this, that so far as our side is concerned we feel that the control of the time should be in the hands of some one who is opposed to the proposition. If that is arranged satisfactorily, I have no objection.

Mr. GLASS. I have no objection to that. The senior minority Member was mentioned in the resolution from the Committee on Rules, but he very promptly came to the chairman of the committee and suggested that the control of the time upon that side should be by some one who is opposed to the bill, and that will be arranged.

Mr. McFADDEN. As long as that is understood I have no objection.

The SPEAKER. Is there objection? [After a pause.] The Chair hears none.

Mr. KITCHIN. Mr. Speaker, I move that the House do now adjourn.

Mr. SHERLEY. Will the gentleman withhold that for a moment?

MESSAGE FROM THE SENATE.

A message from the Senate, by Mr. Waldorf, its enrolling clerk, announced that the Senate had passed the bill of the following title; in which the concurrence of the House of Representatives was requested:

An act (S. 3235) amending section 32, Federal farm-loan act, approved July 17, 1916.

EXTENSION OF REMARKS.

Mr. SABATH. Mr. Speaker, I ask unanimous consent to extend my remarks in the Record on the prohibition resolution.

The SPEAKER. Is there objection? [After a pause.] The Chair hears none.

REPORT OF PUBLIC BUILDINGS COMMISSION.

Mr. SHERLEY. Mr. Speaker, I desire to present a report of the Public Buildings Commission. It was instructed to report prior to January 1, 1918, and I ask unanimous consent, it being short, that it may be printed in the Record.

The SPEAKER. The gentleman from Kentucky asks unanimous consent to print the report in the Record. Is there objection? [After a pause.] The Chair hears none.

The report is as follows:

To the Congress of the United States:

The undersigned Public Buildings Commission, appointed by the provisions of the sundry civil appropriation act approved on the 1st day of July, 1916, respectfully submit the following report:

We give below the provision of the law creating the commission:

"Public Buildings Commission: With a view to ultimately providing permanent quarters for all the governmental activities in the District of Columbia in buildings owned by the Government, a commission is created to be composed of the chairman of the Committee on Appropriations of the Senate and two other members of said committee, to be appointed by said chairman, the chairman of the Committee on Public Buildings and Grounds of the Senate and two other members of said committee, to be appointed by said chairman, the chairman of the Committee on Appropriations of the House of Representatives and two other members of said committee, to be appointed by said chairman, the chairman of the Committee on Public Buildings and Grounds of the House of Representatives and two other members of said committee, to be appointed by said chairman, all of whom shall serve thereon only so long as they are Members of Congress, and the Superintendent of the Capitol Building and Grounds, the officer in charge of public buildings and grounds, and the Supervising Architect or the Acting Supervising Architect of the Treasury during any vacancy in said office.

"The said commission shall elect one of its members as chairman of the commission and is authorized to employ such expert clerical or other services as it may deem necessary, and shall avail itself of the advice of the Commission of Fine Arts.

"The said commission shall investigate and ascertain what public buildings are needed in the District of Columbia to provide suitable and adequate accommodations, with allowances for future expansion, for all of the offices, establishments, and public services of the Government in the District of Columbia, the proper location of such buildings, the probable cost thereof, and the probable cost of such new sites as they may deem it necessary for the Government to acquire.

"Any vacancies in said commission shall be filled in the same manner as the original appointments were made.

"For expenses of said commission, \$10,000, to remain available until expended and to be paid out on vouchers signed by the chairman of said commission.

"Said commission shall make final report to Congress not later than January 1, 1918."

The commission organized by electing Senator THOMAS S. MARTIN as chairman. As soon as the commission was organized it appointed the Superintendent of the Capitol Building and Grounds, the officer in charge of Public Buildings and Grounds, and the Acting Supervising Architect of the Treasury, all of whom were members of the commission, a subcommittee to study the question of providing permanent quarters for all Government activities in the District of Columbia. We submit herewith the report, including appendix and maps, of that subcommittee. With the many other duties devolved on the members of this commission we have found it impossible to give any considerable consideration to the report of this subcommittee or to the many difficult problems involved.

The subcommittee under the supervision of the general commission followed a plan of operation and investigation, including the following:

I. PLAN OF OPERATIONS.

- A. A survey of buildings now occupied.
 1. Owned by the Government, including details of space, numbers of occupants, and cost.
 2. Rented by the Government, including details of space, numbers of occupants, and cost.
- B. An estimate of future requirements for buildings for such period as the commission may designate.
 1. Those now available.
 2. New buildings needed.
 3. Provision for increase of existing establishments.
 4. Provision for new establishments.
- C. A survey of building sites.
 1. Now owned by the Government, including those now occupied and those available for future use.
 2. Required for new buildings, showing locations and cost of acquisition.
- D. Monthly reports to the members of the commission.
- E. Final report of the commission.

We believe that the report of this subcommittee contains very valuable information and will serve as the foundation for the final disposition of the questions submitted to your commission. The commission regrets exceedingly that they have been unable to digest the problems which are presented and that they can do no more at present than submit the report of the subcommittee for such disposition as may seem proper to the Congress. We respectfully suggest that it be printed so as to be easily accessible to all the Members of the two Houses of Congress. The inflated conditions due to the war emergencies make the present time very inopportune for dealing with many of the questions involved. It seems to the commission that the final disposition of the matter may well be permitted to remain until normal conditions are again reached.

Your commission appends to this report an itemized account of its expenditures, showing that of the \$10,000 appropriated approximately \$4,603.53 have been expended. A very few items of expense will have to be added.

Respectfully submitted.

THOMAS S. MARTIN, Chairman.

Itemized list of expenditures by the Public Buildings Commission.

Amount of appropriation	\$10,000.00
Personal services of computers, draftsmen, and clerks	\$2,928.59
Photographs, printing, and blue printing	803.97
Office supplies, stationery, etc.	860.97
	4,603.53
Balance in hand	5,396.47

ENROLLED BILL PRESENTED TO THE PRESIDENT FOR HIS APPROVAL.

Mr. LAZARO, from the Committee on Enrolled Bills, reported that this day they had presented to the President of the United States, for his approval, the following bill:

H. R. 6967. An act to increase the number of midshipmen at the United States Naval Academy.

EXTENSION OF REMARKS.

Mr. BENJAMIN L. FAIRCHILD. Mr. Speaker, I ask unanimous consent to extend my remarks in the Record on the prohibition question.

The SPEAKER. Is there objection?

Mr. FOSTER. Mr. Speaker, I object.

Mr. KITCHIN. I am willing for all to have it; let all have it. Mr. Speaker, I ask unanimous consent that all gentlemen who spoke on the prohibition constitutional amendment be allowed to extend and revise their remarks.

Mr. WALSH. Mr. Speaker, reserving the right to object, this morning I proffered that request, but coupled with it the understanding that such extensions only include the remarks of the gentlemen and not telegrams, letters and editorials and articles?

Mr. KITCHIN. Was it granted?

Mr. WALSH. It was not granted. If the gentleman will proffer that request—

Mr. KITCHIN. I will do that.

The SPEAKER. The gentleman from North Carolina asks unanimous consent that all gentlemen who spoke on the prohibition amendment shall have the right to extend their remarks in the Record, barring telegrams, letters, editorials, newspaper articles, and so forth.

Mr. ALEXANDER. Mr. Speaker, reserving the right to object, I do not know any reason why those gentlemen who had time to speak should be given that privilege when those who could not get the time were denied it.

Mr. FIELDS. Mr. Speaker, I object to a monopoly of the CONGRESSIONAL RECORD.

The SPEAKER. Does the gentleman object to this request?

Mr. FIELDS. I do, unless all gentlemen have that right.

Mr. KITCHIN. I will modify the request by asking that all gentlemen be given the right to extend their remarks in the Record, barring telegrams, letters, and editorials.

Mr. SHERLEY. Mr. Speaker, I object.

The SPEAKER. The gentleman objects.

Mr. KITCHIN. Mr. Speaker, I ask unanimous consent that all gentlemen—

The SPEAKER. But the gentleman from Kentucky [Mr. SHERLEY] objected.

Mr. SHERLEY. Mr. Speaker, I have no objection to gentlemen who spoke extending their remarks in the Record, but I object to gentlemen extending their remarks who did not speak.

Mr. KITCHIN. Mr. Speaker, I move that the House do now adjourn.

ADJOURNMENT.

The motion was agreed to; accordingly (at 6 o'clock and 20 minutes p. m.) the House, under the concurrent resolution previously adopted, adjourned to meet on Thursday, January 3, 1918, at 12 o'clock noon.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of Rule XXIV, executive communications were taken from the Speaker's table and referred as follows:

1. Letter from the Secretary of the Treasury, transmitting copy of a communication from the Secretary of War submitting a paragraph of legislation authorizing the accounting officers of the Treasury Department to allow and credit in the accounts of Maj. (now Col.) Henry L. Newbold, the sum of \$2,137.61, being the amount disallowed and charged against him on the books of the Treasury Department (H. Doc. No. 627); to the Committee on Claims and ordered to be printed.

2. Letter from the Secretary of the Treasury, transmitting copy of a communication from the Secretary of Agriculture submitting a supplemental estimate required for general expenses of the Forest Service for the fiscal year 1918 (H. Doc. No. 628); to the Committee on Appropriations and ordered to be printed.

3. Letter from the Secretary of the Treasury, transmitting copy of a communication from the Secretary of War submitting a supplemental estimate of appropriation for the fiscal year 1919, for necessary improvements at the Arlington National Cemetery (H. Doc. No. 629); to the Committee on Appropriations and ordered to be printed.

4. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Frank Brott, Edward Brott, George Brott, and Adaline B. Hamilton, heirs of James H. Brott, deceased, *v. the United States* (H. Doc. No. 630); to the Committee on War Claims and ordered to be printed.

5. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Charles

J. Olson *v. the United States* (H. Doc. No. 631); to the Committee on War Claims and ordered to be printed.

6. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Eleanor R. Mintie, widow of Fergus L. Mintie, deceased, *v. The United States* (H. Doc. No. 632); to the Committee on War Claims and ordered to be printed.

7. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Lawrence Moore *v. The United States* (H. Doc. No. 633); to the Committee on War Claims and ordered to be printed.

8. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Sarah J. Marsh, widow (remarried) of Martin B. Miller, deceased, *v. The United States* (H. Doc. No. 634); to the Committee on War Claims and ordered to be printed.

9. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of John A. Spielman *v. The United States* (H. Doc. No. 635); to the Committee on War Claims and ordered to be printed.

10. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Birney E. Shaw *v. The United States* (H. Doc. No. 636); to the Committee on War Claims and ordered to be printed.

11. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Elizabeth W. Broadhead, widow (remarried) of Richard McCowick, deceased, *v. The United States* (H. Doc. No. 637); to the Committee on War Claims and ordered to be printed.

12. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Juliette Harrow, widow of William Harrow, deceased, *v. The United States* (H. Doc. No. 638); to the Committee on War Claims and ordered to be printed.

13. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Lucy B. Stahl, daughter of James A. Bell, deceased, *v. The United States* (H. Doc. No. 639); to the Committee on War Claims and ordered to be printed.

14. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Eugene E. Neff, son of Edmund W. S. Neff, deceased, *v. The United States* (H. Doc. No. 640); to the Committee on War Claims and ordered to be printed.

15. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Louisa Boles, daughter of Charles Heintz, deceased, *v. The United States* (H. Doc. No. 641); to the Committee on War Claims and ordered to be printed.

16. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Warner U. Grider, administrator of Benjamin C. Grider, deceased, *v. The United States* (H. Doc. No. 642); to the Committee on War Claims and ordered to be printed.

17. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of John W. Clemans and Cora Foote, children of Sylvester W. Clemans, deceased, *v. The United States* (H. Doc. No. 643); to the Committee on War Claims and ordered to be printed.

18. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Charles M. Bingham *v. The United States* (H. Doc. No. 644); to the Committee on War Claims and ordered to be printed.

19. Letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Mary E. Conine, daughter of Milton Valentine, deceased, *v. The United States* (H. Doc. No. 645); to the Committee on War Claims and ordered to be printed.

20. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Benjamin F. Kemp *v. The United States* (H. Doc. No. 646); to the Committee on War Claims and ordered to be printed.

21. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Morton T. Jones *v. The United States* (H. Doc. No. 647); to the Committee on War Claims and ordered to be printed.

22. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Mary A. Goddard, widow of William C. Goddard, deceased, *v. The United States* (H. Doc. No. 648); to the Committee on War Claims and ordered to be printed.

23. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Harri-

son Dwire *v.* The United States (H. Doc. No. 649); to the Committee on War Claims and ordered to be printed.

24. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Thomas Martin *v.* The United States (H. Doc. No. 650); to the Committee on War Claims and ordered to be printed.

25. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Abraham Mitcham *v.* The United States (H. Doc. No. 651); to the Committee on War Claims and ordered to be printed.

26. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of George D. Scott, son and sole heir of Oliver H. P. Scott, deceased, *v.* The United States (H. Doc. No. 652); to the Committee on War Claims and ordered to be printed.

27. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Chloe Hinchcliff, daughter of Liam N. Mitchell, deceased, *v.* The United States (H. Doc. No. 653); to the Committee on War Claims and ordered to be printed.

28. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Charles L. Knapp *v.* The United States (H. Doc. No. 654); to the Committee on War Claims and ordered to be printed.

29. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Eva A. Ingersoll, widow of Robert G. Ingersoll, deceased, *v.* The United States (H. Doc. No. 655); to the Committee on War Claims and ordered to be printed.

30. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Sarah C. Fisk, widow of Dennison Fisk, deceased, *v.* The United States (H. Doc. No. 656); to the Committee on War Claims and ordered to be printed.

31. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Walter S. Dunn, guardian of Caroline Dunn, a minor, sole heir of John T. Croxton, deceased, *v.* The United States (H. Doc. No. 657); to the Committee on War Claims and ordered to be printed.

32. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Mary A. Clarkson, widow of Isaac L. Clarkson, deceased, *v.* The United States (H. Doc. No. 658); to the Committee on War Claims and ordered to be printed.

33. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Lizzie J. Clark, widow of Willard Clark, deceased, *v.* The United States (H. Doc. No. 659); to the Committee on War Claims and ordered to be printed.

34. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Ellen B. Harding, daughter of William Brisbane, deceased, *v.* The United States (H. Doc. No. 660); to the Committee on War Claims and ordered to be printed.

35. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Carrie Adolph and Bella Adolph Epstine, daughters and sole heirs of Philip Adolph, deceased, *v.* The United States (H. Doc. No. 661); to the Committee on War Claims and ordered to be printed.

36. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Lydia F. Taylor, daughter of John G. Wilson, deceased, *v.* The United States (H. Doc. No. 662); to the Committee on War Claims and ordered to be printed.

37. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Maude Taylor, one of the heirs of John C. Taylor, deceased, *v.* The United States (H. Doc. No. 663); to the Committee on War Claims and ordered to be printed.

38. A letter from the chief clerk of the Court of Claims, transmitting a copy of the findings of the court in the case of Lilly B. Hancock, widow of William A. Hancock, *v.* The United States (H. Doc. No. 664); to the Committee on War Claims and ordered to be printed.

39. A letter from the Secretary of the Treasury, transmitting copy of a communication from the Acting Secretary of the Navy submitting supplemental estimates of appropriations for the Navy Department and Naval Establishment for the fiscal year 1918 (H. Doc. No. 665); to the Committee on Appropriations and ordered to be printed.

40. A letter from the Secretary of the Treasury, transmitting copy of a communication from the Secretary of War submitting a supplemental estimate of appropriation for fortifications in

insular possessions for the fiscal year 1918 (H. Doc. No. 666); to the Committee on Appropriations and ordered to be printed.

41. A letter from the Secretary of the Treasury, transmitting copy of a communication from the Secretary of War submitting a supplemental estimate of appropriation for printing and binding for the War Department for the fiscal year 1918 (H. Doc. No. 667); to the Committee on Appropriations and ordered to be printed.

42. A letter from the Secretary of the Treasury, transmitting copy of a communication from the Secretary of War submitting a supplemental estimate for contingent expenses of the War Department for the fiscal year 1918 (H. Doc. No. 668); to the Committee on Appropriations and ordered to be printed.

43. A letter from the Secretary of the Treasury, transmitting copy of a communication from the Secretary of War submitting a proposed clause of legislation authorizing the payment to Henry C. Chappell, of certain money paid by him for advertisements (H. Doc. No. 669); to the Committee on Appropriations and ordered to be printed.

44. A letter from the Secretary of the Treasury, transmitting deficiency estimates of appropriations required by the United States Public Health Service for the fiscal year ending June 30, 1918 (H. Doc. No. 670); to the Committee on Appropriations and ordered to be printed.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS.

Under clause 2 of Rule XIII,

Mr. POUL, from the Committee on Rules, to which was referred the resolution (H. Res. 197) providing for the consideration of House bill 7731, reported the same with substitute amendment (H. Res. 199), accompanied by a report (No. 231), which said bill and report were referred to the House Calendar.

PUBLIC BILLS, RESOLUTIONS, AND MEMORIALS.

Under clause 3 of Rule XXII, bills, resolutions, and memorials were introduced and severally referred as follows:

By Mr. ESCH: A bill (H. R. 7912) to amend the Federal insurance-tax law; to the Committee on Ways and Means.

By Mr. SIMS: A bill (H. R. 7913) to authorize aids to navigation and for other works in the Lighthouse Service, and for other purposes; to the Committee on Interstate and Foreign Commerce.

By Mr. DYER: A bill (H. R. 7914) to provide a commission to secure plans and designs for a monument or memorial to the memory of the negro soldiers and sailors who fought in the wars of our country; to the Committee on the Library.

By Mr. LANGLEY: A bill (H. R. 7915) to increase the rates of pension for certain soldiers, sailors, and marines of the Civil War and the War with Mexico; to the Committee on Invalid Pensions.

By Mr. JOHNSON of South Dakota: A bill (H. R. 7916) prohibiting misleading advertising; to the Committee on Interstate and Foreign Commerce.

By Mr. CARTER of Oklahoma (by request): A bill (H. R. 7917) to provide for a determination of heirship in cases of deceased members of the Cherokee, Choctaw, Chickasaw, Creek, and Seminole Tribes of Indians in Oklahoma, and conferring authority on the courts of said State in reference thereto, and for other purposes; to the Committee on Indian Affairs.

By Mr. MCCLINTIC: A bill (H. R. 7918) providing that soldiers, sailors, and marines may send letters through the mails free of postage under rules and regulations prescribed by the Postmaster General; to the Committee on the Post Office and Post Roads.

By Mr. HULBERT: A bill (H. R. 7919) making an appropriation for making demonstrative test of a new patented form of railroad construction and equipment; to the Committee on Appropriations.

By Mr. SWIFT: A bill (H. R. 7920) to amend an act entitled "An act to increase the revenue, and for other purposes," approved October 3, 1917; to the Committee on Ways and Means.

By Mr. HILLIARD: A bill (H. R. 7921) for the retirement of public-school teachers in the District of Columbia; to the Committee on the District of Columbia.

By Mr. WATKINS: A bill (H. R. 7922) to appropriate \$10,000 for the improvement of navigation on Dorcheat Bayou, in Louisiana; to the Committee on River and Harbors.

By Mr. LENROOT: A bill (H. R. 7923) providing for the creation of the United States Equipment Corporation to acquire railroad equipment and lease the same to the railroads of the

United States, and providing capital to carry on its business; to the Committee on Interstate and Foreign Commerce.

By Mr. GARLAND: A bill (H. R. 7924) granting pensions to soldiers confined in so-called Confederate prisons; to the Committee on Invalid Pensions.

By Mr. DENT: A bill (H. R. 7925) to amend section 35 of the Criminal Code, and for other purposes; to the Committee on the Judiciary.

By Mr. LARSEN: A bill (H. R. 7926) providing for the purchase of a site and the erection of a public building thereon at Hawkinsville, Pulaski County, Ga.; to the Committee on Public Buildings and Grounds.

Also, a bill (H. R. 7927) providing for the purchase of a site and the erection of a public building thereon at Fort Valley, Houston County, Ga.; to the Committee on Public Buildings and Grounds.

By Mr. HARDY: Resolution (H. Res. 202) authorizing the Committee on Expenditures in the Navy Department to send for persons and papers; to the Committee on Rules.

By Mr. EDMONDS: Resolution (H. Res. 204) to inquire into the operations of the Shipping Board; to the Committee on Rules.

By Miss RANKIN: Resolution (H. Res. 205) proposing an inquiry into the health and hospital records of Camp Mills, Hempstead, Long Island; to the Committee on Rules.

By Mr. McFADDEN: Resolution (H. Res. 206) calling on the Secretary of the Treasury for information concerning the organization and operation of agencies authorized by the Federal farm-loan act; to the Committee on Banking and Currency.

By Mr. HAYDEN: Joint resolution (H. J. Res. 196) proposing an amendment to the Constitution of the United States extending the right of suffrage to women; to the Committee on Woman Suffrage.

By Mr. TAYLOR of Colorado: Joint resolution (H. J. Res. 197) proposing an amendment to the Constitution of the United States extending the right of suffrage to women; to the Committee on Woman Suffrage.

By Mr. KEATING: Joint resolution (H. J. Res. 198) extending the right of suffrage to women; to the Committee on Woman Suffrage.

By Miss RANKIN: Joint resolution (H. J. Res. 199) proposing an amendment to the Constitution of the United States extending the right of suffrage to women; to the Committee on Woman Suffrage.

By Mr. RAKER: Joint resolution (H. J. Res. 200) proposing an amendment to the Constitution of the United States extending the right of suffrage to women; to the Committee on Woman Suffrage.

By Mr. MONDELL: Joint resolution (H. J. Res. 201) proposing an amendment to the Constitution of the United States extending the right of suffrage to women; to the Committee on Woman Suffrage.

By Mr. EMERSON: Joint resolution (H. J. Res. 202) to appropriate \$10,000,000 to build freight cars to handle foods and fuels; to the Committee on Appropriations.

PRIVATE BILLS AND RESOLUTIONS.

Under clause 1 of Rule XXII, private bills and resolutions were introduced and severally referred as follows:

By Mr. ASHBROOK: A bill (H. R. 7928) granting an increase of pension to Mary Cortin Kinnevan; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7929) granting an increase of pension to Rebecca Van Buskirk McHesson; to the Committee on Invalid Pensions.

By Mr. AUSTIN: A bill (H. R. 7930) granting an increase of pension to William Harris; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7931) granting an increase of pension to Jacob Hamon; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7932) granting an increase of pension to Albert Varnell; to the Committee on Invalid Pensions.

By Mr. BROWNING: A bill (H. R. 7933) granting a pension to George W. Craig; to the Committee on Pensions.

Also, a bill (H. R. 7934) to correct the military record of John Banks; to the Committee on Military Affairs.

By Mr. CANNON: A bill (H. R. 7935) granting a pension to James H. Swallum; to the Committee on Pensions.

By Mr. CARTER of Massachusetts: A bill (H. R. 7936) for the relief of Ellen Driscoll; to the Committee on Claims.

By Mr. CLARK of Missouri: A bill (H. R. 7937) granting an increase of pension to Levi Lightfoot; to the Committee on Invalid Pensions.

By Mr. ESCH: A bill (H. R. 7938) granting a pension to Phebe A. Shisler; to the Committee on Invalid Pensions.

By Mr. FLYNN: A bill (H. R. 7939) for the relief of Elizabeth Peck, widow of James H. Peck; to the Committee on Claims.

By Mr. FULLER of Illinois: A bill (H. R. 7940) granting an increase of pension to Thompson Martin; to the Committee on Invalid Pensions.

By Mr. GRAHAM of Pennsylvania: A bill (H. R. 7941) granting an increase of pension to William D. McCormick; to the Committee on Invalid Pensions.

By Mr. GARRETT of Tennessee: A bill (H. R. 7942) granting an increase of pension to Margaret A. McAdoo; to the Committee on Pensions.

By Mr. GRAY of New Jersey: A bill (H. R. 7943) to correct the military record of Edward A. Shave; to the Committee on Military Affairs.

By Mr. IRELAND: A bill (H. R. 7944) to correct the military record of John Wesley Conkling, deceased; to the Committee on Military Affairs.

Also, a bill (H. R. 7945) to correct the military record of George A. Culver, deceased; to the Committee on Military Affairs.

Also, a bill (H. R. 7946) to correct the military record of John Kircher; to the Committee on Military Affairs.

By Mr. JOHNSON of South Dakota: A bill (H. R. 7947) granting an increase of pension to Theresa H. Paulhamus; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7948) granting an increase of pension to Joseph Smith; to the Committee on Invalid Pensions.

By Mr. JUUL: A bill (H. R. 7949) granting an increase of pension to Eliza Fosha; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7950) granting a pension to Kate Schultz; to the Committee on Pensions.

By Mr. KELLEY of Michigan: A bill (H. R. 7951) granting an increase of pension to Jacob Ripley, alias James Rogers; to the Committee on Invalid Pensions.

By Mr. KETTNER: A bill (H. R. 7952) granting an increase of pension to William W. Pope; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7953) granting an increase of pension to Willis Akles; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7954) granting an increase of pension to Orville H. Mills; to the Committee on Invalid Pensions.

By Mr. KINKAID: A bill (H. R. 7955) granting an increase of pension to Fannie M. O'Linn; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7956) granting an increase of pension to Robert Leitch; to the Committee on Invalid Pensions.

By Mr. LESHER: A bill (H. R. 7957) granting a pension to Emma Crewitt; to the Committee on Invalid Pensions.

By Mr. LOBECK: A bill (H. R. 7958) granting an increase of pension to William Harrier; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7959) granting a pension to Ellen Murphy; to the Committee on Invalid Pensions.

By Mr. NEELY: A bill (H. R. 7960) granting an increase of pension to James Darrah; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7961) granting an increase of pension to Jordan C. Hall; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7962) granting an increase of pension to James W. Duty; to the Committee on Pensions.

By Mr. PLATT: A bill (H. R. 7963) granting a pension to Ellen Mulligan; to the Committee on Pensions.

Also, a bill (H. R. 7964) granting a pension to Emma A. Palmer; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7965) granting an increase of pension to Abraham Rapelye; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7966) granting an increase of pension to Grace A. Negley; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7967) granting an increase of pension to Henry Worden; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7968) granting an increase of pension to George W. Fitzgerald; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7969) granting an increase of pension to John Cornell; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7970) for the relief of John Hill; to the Committee on Military Affairs.

Also, a bill (H. R. 7971) for the relief of Peter Myer; to the Committee on Military Affairs.

By Mr. PRATT: A bill (H. R. 7972) granting an increase of pension to George W. Littleton; to the Committee on Invalid Pensions.

By Mr. ROBBINS: A bill (H. R. 7973) granting an increase of pension to Jacob H. Murdock; to the Committee on Invalid Pensions.

By Mr. ROSE: A bill (H. R. 7974) granting an increase of pension to Daniel Berkebile; to the Committee on Invalid Pensions.

By Mr. SELLS: A bill (H. R. 7975) granting an increase of pension to Charles F. Sparger; to the Committee on Pensions.

By Mr. SMITH of Idaho: A bill (H. R. 7976) granting a pension to Kate Frances Getts; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7977) granting an increase of pension to James K. Nichols; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7978) for the relief of Jacob Mull; to the Committee on Military Affairs.

By Mr. SNELL: A bill (H. R. 7979) granting a pension to Annie Sangamo; to the Committee on Pensions.

By Mr. SWEET: A bill (H. R. 7980) granting a pension to Angeline E. Holt; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7981) granting a pension to Emma Cornella Troy; to the Committee on Invalid Pensions.

By Mr. SWITZER: A bill (H. R. 7982) for the relief of Samuel Reigle; to the Committee on War Claims.

By Mr. TOWNER: A bill (H. R. 7983) granting an increase of pension to John Fasnacht; to the Committee on Invalid Pensions.

By Mr. VOIGT: A bill (H. R. 7984) for the relief of H. B. Rogers; to the Committee on the Public Lands.

Also, a bill (H. R. 7985) for the relief of J. Ph. Binzel Co.; to the Committee on Claims.

By Mr. WALSH: A bill (H. R. 7986) granting an increase of pension to Carrie C. Washburn; to the Committee on Invalid Pensions.

By Mr. WHEELER: A bill (H. R. 7987) granting a pension to Clarence P. McCloud; to the Committee on Pensions.

Also, a bill (H. R. 7988) granting a pension to Elizabeth Moneravie; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7989) granting an increase of pension to Hannah J. Estill; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7990) granting an increase of pension to William J. Wyatt; to the Committee on Invalid Pensions.

Also, a bill (H. R. 7991) removing the charge of desertion against John Kreiser; to the Committee on Military Affairs.

By Mr. KEATING: A bill (H. R. 7992) granting an increase of pension to Jane Emperor; to the Committee on Pensions.

Also, a bill (H. R. 7993) granting an increase of pension to Jacob Jewell; to the Committee on Invalid Pensions.

PETITIONS, ETC.

Under clause 1 of Rule XXII, petitions and papers were laid on the Clerk's desk and referred as follows:

By the SPEAKER (by request): Resolutions of a mass meeting of Bohemian (Czech) and Slovak citizens of Baltimore, Md., held December 16, 1917, avowing their loyalty and thanking the President for his consideration in his recent proclamation; to the Committee on Foreign Affairs.

Also (by request), resolution of the Independence League, Bronx County, New York, urging Government ownership of railroads; to the Committee on Interstate and Foreign Commerce.

Also (by request), resolution of the American Society of Refrigerating Engineers, assuring the President and Congress of their earnest and loyal support of all measures for the welfare of the country and the successful prosecution of the war, and offering the services of its members in any capacity; to the Committee on Military Affairs.

Also (by request), petitions of sundry citizens of Iowa, Ohio, Oregon, Pennsylvania, Texas, and Wyoming, favoring the Moore Purple Cross bill (H. R. 5410) or the Wolcott Purple Cross bill (S. 2692); to the Committee on Military Affairs.

By Mr. DALE of New York: Resolution of the Tenants' Union of New York (Inc.), urging Congress to monetize railroads by the same process by which gold and silver are monetized, enabling the Nation to purchase public utilities with the cash thus provided, thus relieving the monetary famine and obtaining the needed transportation; to the Committee on Ways and Means.

By Mr. ELSTON: Memorial showing inequality in matter of pay for mates in the United States Navy and suggesting legislation to remedy same; to the Committee on Naval Affairs.

By Mr. FULLER of Illinois: Memorial of the National Association of Letter Carriers for readjustments of salaries; to the Committee on the Post Office and Post Roads.

Also, petition of George Barr McCutcheon, opposing the zone system and increased rates for second-class postage; to the Committee on Ways and Means.

Also, memorial of the Chamber of Commerce of the United States of America, relative to the housing problem; to the Committee on Public Buildings and Grounds.

Also, petition of Henry A. Wise Wood opposing the proposed suffrage amendment; to the Committee on Woman Suffrage.

Also, memorial of the National Council of American Cotton Manufacturers relative to the foreign trade; to the Committee on Foreign Affairs.

By Mr. GARRETT of Tennessee: Papers to accompany bill granting an increase in pension to Margaret A. McAdoo; to the Committee on Pensions.

By Mr. JOHNSON of Washington: Resolutions of C. S. Hamilton Post, No. 113, Grand Army of the Republic, Kelso, Wash., favoring increased pensions for Civil War veterans; to the Committee on Invalid Pensions.

By Mr. KENNEDY of Rhode Island: Petitions of Adam Sutcliffe, Henry G. Thresher, and G. Bion Allen, of Pawtucket, and William Boyd, of Valley Falls, all in the State of Rhode Island, favoring national prohibition legislation; to the Committee on the Judiciary.

By Mr. McCLINTIC: Memorial of the Oklahoma Council of Defense, urging the Government frank for mail of State and local councils of defense; to the Committee on the Post Office and Post Roads.

By Mr. McKEOWN: Petition of J. P. Ford and others, favoring law circumscribing activities of disloyal people; to the Committee on the Judiciary.

By Mr. PETERS: Memorial of Mary E. McKeen and others, of Brunswick, Me., against passage of woman-suffrage amendment; to the Committee on Woman Suffrage.

By Mr. RAKER: Petition of R. A. Witteman, Buffalo, N. Y., protesting against national prohibition; to the Committee on the Judiciary.

Also, memorial of Nevada City Chamber of Commerce, Nevada City, Cal., protesting against national prohibition; to the Committee on the Judiciary.

Also, petition of W. B. Celio and five other citizens of Nevada City, Cal.; Phil A. Grau, Chicago, Ill.; and William H. Brady, New York City, protesting against national prohibition; also petitions of L. E. Parke and W. S. Warfield, of Sioux City, Iowa, indorsing national prohibition; to the Committee on the Judiciary.

Also, petitions of Thomas F. Flattery, secretary National Federation of Postal Employees, Washington, D. C., and Frank Morrison, secretary American Federation of Labor, indorsing an increase of salaries for postal employees; to the Committee on the Post Offices and Post Roads.

Also, petition of E. T. Newell, New York, N. Y., in favor of a bill providing for valor medals; to the Committee on Military Affairs.

Also, resolution adopted by California White and Sugar Pine Manufacturers' Association, San Francisco, Cal., urging appropriation of \$10,000 for study by Weather Bureau of weather conditions as related to forest fires; to the Committee on Appropriations.

Also, petition of H. L. Litchfield, of Waterloo, Iowa, favoring national prohibition; to the Committee on the Judiciary.

Also, petition of C. R. Hodgkin, secretary California Corrugated Culvert Co., against any further advance in letter postage; to the Committee on the Post Office and Post Roads.

By Miss RANKIN: Petition of the Commercial Club of Great Falls, Mont., for a readjustment in salaries of city letter carriers sufficient to meet the increase in cost of living commodities since salary legislation of 1907; to the Committee on the Post Office and Post Roads.

Also, memorial of Commercial Club of Great Falls, Mont., expressing gratitude and appreciation of the work of the President, his Cabinet, the Congress, the Council of National Defense, and other organizations for the upholding and defending of the Republic; to the Committee on Military Affairs.

By Mr. SABATH: Resolution of the Chamber of Commerce of the United States of America, urging that Congress and the country should consider the housing of employees as a war emergency and that immediate action be taken to solve this problem; to the Committee on Military Affairs.

Also, resolution of the American Federation of Labor, urging an increase in the salaries of postal employees; to the Committee on the Post Office and Post Roads.

By Mr. SCHALL: Petitions of sundry citizens of Minnesota, in favor of woman suffrage; to the Committee on Woman Suffrage.